

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population ( 2001 Population Estimates)	15,434	302,271	30,329	40,222	35,286	5,751	56,271
Net Taxable Tax Capacity	11,834,504	231,969,869	18,592,088	15,801,661	17,976,551	3,070,712	39,815,472
2000 Tax Levy (Payable 2001)	8,284,708	54,427,852	10,978,956	11,764,168	10,652,305	1,948,943	16,620,711
<b>REVENUES</b>							
Taxes	8,721,275	70,829,872	11,618,091	12,116,394	10,939,663	2,020,536	16,891,963
Special Assessments	15,234	---	533,778	1,558,529	300,134	99,073	805,976
Licenses and Permits	108,684	484,015	231,153	210,505	162,478	14,830	219,271
Intergovernmental Revenues							
Federal Grants							
Highways	217,940	1,048,437	---	---	---	33,979	208,345
Human Services	670,217	9,573,261	1,882,944	3,581,859	1,267,603	188,741	2,625,688
Disaster	4,000	53,507	4,181	6,421	5,179	337,595	---
All Other	1,060,929	4,229,938	352,231	2,008,333	199,376	80,217	816,604
Total Federal Grants	1,953,086	14,905,143	2,239,356	5,596,613	1,472,158	640,532	3,650,637
State Grants							
HACA	1,520,891	13,498,812	1,004,469	34,662	836,946	745,147	1,744,107
Manufactured Home HACA	9,960	302,577	29,607	38	41,793	2,537	41,995
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	12,312	---	5,205	461	8,939	103,261	84,849
Highways	4,969,338	8,122,641	3,752,723	3,750,496	2,249,198	2,949,581	6,548,486
Human Services	1,990,236	31,237,039	4,708,675	7,921,650	3,370,760	1,005,865	6,969,079
Criminal Justice Aid	---	1,950,500	---	277,091	156,599	---	366,913
PERA Aid	---	406,581	---	61,185	37,904	---	76,706
Police Aid	---	481,587	---	117,097	81,520	---	85,190
All Other	1,015,124	9,417,716	998,335	1,723,442	818,134	301,583	1,880,044
Total State Grants	9,517,861	65,507,552	10,499,014	13,886,122	7,601,793	5,107,974	17,862,686
Local Units Grants	68,905	7,244,439	301,485	75,127	52,362	5,481	---
<b>Total Intergovernmental Revenues</b>	<b>11,539,852</b>	<b>87,657,134</b>	<b>13,039,855</b>	<b>19,557,862</b>	<b>9,126,313</b>	<b>5,753,987</b>	<b>21,513,323</b>
Charges for Services	775,232	26,763,225	1,965,254	4,093,540	1,222,131	296,410	5,471,200
Fines and Forfeits	30,033	1,566,286	76,589	115,607	45,241	---	92,768
Interest Earnings	1,092,198	5,172,435	946,550	1,658,663	736,374	368,767	4,651,913
All Other Revenues	2,228,981	9,196,261	1,498,535	4,277,322	823,651	322,923	2,197,068
<b>Total Revenues</b>	<b>24,511,489</b>	<b>201,669,228</b>	<b>29,909,805</b>	<b>43,588,422</b>	<b>23,355,985</b>	<b>8,876,526</b>	<b>51,843,482</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	34,710,000	1,678,005	---	6,385,000	---	1,044,780
Other Long-term Debt	58,280	---	160,256	---	---	---	1,055,933
<b>Total Borrowing</b>	<b>58,280</b>	<b>34,710,000</b>	<b>1,838,261</b>	<b>---</b>	<b>6,385,000</b>	<b>---</b>	<b>2,100,713</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	70,000	---	---	---	---	---
- Governmental Funds	1,606,530	3,960,923	---	506,163	1,144,335	100,000	18,030,794
<b>Total Revenues and Other Sources</b>	<b>26,176,299</b>	<b>240,410,151</b>	<b>31,748,066</b>	<b>44,094,585</b>	<b>30,885,320</b>	<b>8,976,526</b>	<b>71,974,989</b>

**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 2001**

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	3,085,650	32,664,210	3,490,153	3,983,849	3,681,594	900,502	5,633,214
	- Capital Outlay	---	2,334,145	---	---	---	---	1,587,342
	<b>Total General Government</b>	<b>3,085,650</b>	<b>34,998,355</b>	<b>3,490,153</b>	<b>3,983,849</b>	<b>3,681,594</b>	<b>900,502</b>	<b>7,220,556</b>
Public Safety	- Sheriff	1,412,330	17,923,221	2,284,380	3,122,782	2,107,036	550,569	2,150,061
	- Corrections	1,897,268	18,162,599	1,763,944	2,454,680	2,242,414	33,396	2,600,473
	- All Other	208,422	489,809	46,255	81,738	220,766	42,972	42,948
	- Capital Outlay	2,487,710	2,278,529	---	---	---	---	242,594
	<b>Total Public Safety</b>	<b>6,005,730</b>	<b>38,854,158</b>	<b>4,094,579</b>	<b>5,659,200</b>	<b>4,570,216</b>	<b>626,937</b>	<b>5,036,076</b>
Streets and Highways	- Administration	383,069	999,424	256,490	263,394	167,029	214,121	342,603
	- Maintenance	2,253,859	6,282,776	2,887,949	4,034,441	2,464,751	1,731,273	3,604,705
	- Construction	4,330,144	19,083,177	3,325,319	1,636,927	2,477,365	2,269,704	6,892,592
	- Other Capital Outlay	---	---	---	---	---	---	413,661
	<b>Total Streets and Highways</b>	<b>6,967,072</b>	<b>26,365,377</b>	<b>6,469,758</b>	<b>5,934,762</b>	<b>5,109,145</b>	<b>4,215,098</b>	<b>11,253,561</b>
Sanitation	- Current Expenditures	347,845	7,127,574	1,130,299	2,618,403	169,193	213,139	1,316,635
	- Capital Outlay	---	---	---	---	---	---	19,479
	<b>Total Sanitation</b>	<b>347,845</b>	<b>7,127,574</b>	<b>1,130,299</b>	<b>2,618,403</b>	<b>169,193</b>	<b>213,139</b>	<b>1,336,114</b>
Human Services	- Income Maintenance	1,128,016	17,383,487	2,067,819	3,476,943	2,013,266	438,085	3,137,863
	- Social Services	3,376,010	45,944,607	8,579,554	11,768,359	5,877,623	1,058,361	10,574,747
	- All Other	---	3,649,695	340,522	432,822	---	98,094	---
	- Capital Outlay	---	102,339	---	---	---	---	233,878
	<b>Total Human Services</b>	<b>4,504,026</b>	<b>67,080,128</b>	<b>10,987,895</b>	<b>15,678,124</b>	<b>7,890,889</b>	<b>1,594,540</b>	<b>13,946,488</b>
Health	- Current Expenditures	501,306	6,357,104	185,000	2,134,584	469,909	67,809	882,319
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>501,306</b>	<b>6,357,104</b>	<b>185,000</b>	<b>2,134,584</b>	<b>469,909</b>	<b>67,809</b>	<b>882,319</b>
Culture and Recreation	- Current Expenditures	143,911	6,459,329	138,732	100,302	389,915	45,436	853,872
	- Capital Outlay	---	193,308	---	---	---	---	---
Parks and Recreation	- Current Expenditures	289,653	5,395,925	220,061	468,012	149,455	21,030	596,820
	- Capital Outlay	---	1,293,465	---	---	---	---	14,438
	<b>Total Culture and Recreation</b>	<b>433,564</b>	<b>13,342,027</b>	<b>358,793</b>	<b>568,314</b>	<b>539,370</b>	<b>66,466</b>	<b>1,465,130</b>
Conservation of Natural Resources	- Current Expenditures	1,857,543	773,050	752,447	1,410,018	256,823	234,693	1,059,040
	- Capital Outlay	---	---	---	---	---	---	16,432
	<b>Total Conservation of Natural Resources</b>	<b>1,857,543</b>	<b>773,050</b>	<b>752,447</b>	<b>1,410,018</b>	<b>256,823</b>	<b>234,693</b>	<b>1,075,472</b>
Economic Development	- Current Expenditures	56,753	8,328,973	181,969	154,095	104,500	33,510	163,689
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>56,753</b>	<b>8,328,973</b>	<b>181,969</b>	<b>154,095</b>	<b>104,500</b>	<b>33,510</b>	<b>163,689</b>
All Other	- Current Expenditures	---	71,273	859,696	382,928	---	112,649	---
	- Capital Outlay	---	---	---	---	39,886	---	---
	<b>Total All Other</b>	<b>---</b>	<b>71,273</b>	<b>859,696</b>	<b>382,928</b>	<b>39,886</b>	<b>112,649</b>	<b>---</b>
Debt Service	- Principal Paid on Bonds	240,000	7,625,000	615,000	1,115,000	475,000	20,000	1,435,000
	- Other Long-term Debt	41,186	1,759,267	242,122	20,427	515,970	13,866	254,161
	- Interest and Fiscal Charges	236,654	5,008,190	185,875	389,784	943,502	17,609	290,456
	<i>Total Current Expenditures</i>	<i>16,941,635</i>	<i>178,013,056</i>	<i>25,185,270</i>	<i>36,887,350</i>	<i>20,314,274</i>	<i>5,795,639</i>	<i>32,958,989</i>
	<i>Total Capital Outlay</i>	<i>6,817,854</i>	<i>25,284,963</i>	<i>3,325,319</i>	<i>1,636,927</i>	<i>2,517,251</i>	<i>2,269,704</i>	<i>9,420,416</i>
	<i>Total Debt Service</i>	<i>517,840</i>	<i>14,392,457</i>	<i>1,042,997</i>	<i>1,525,211</i>	<i>1,934,472</i>	<i>51,475</i>	<i>1,979,617</i>
	<b>Total Expenditures</b>	<b>24,277,329</b>	<b>217,690,476</b>	<b>29,553,586</b>	<b>40,049,488</b>	<b>24,765,997</b>	<b>8,116,818</b>	<b>44,359,022</b>
<b>Other Financing Uses</b>								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	295	---	---	57,052
	- Governmental Funds	1,606,530	3,960,923	---	506,163	1,144,335	100,000	18,030,794
	<b>Total Expenditures and Other Uses</b>	<b>25,883,859</b>	<b>221,651,399</b>	<b>29,553,586</b>	<b>40,555,946</b>	<b>25,910,332</b>	<b>8,216,818</b>	<b>62,446,868</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	10,239,748	25,474,572	7,577,571	10,933,297	4,707,650	2,507,862	16,407,808
	Special Revenue Fund Unreserved Fund Balance	6,528,573	22,464,910	11,302,293	15,422,544	4,019,226	4,967,178	41,744,583
	<b>Total</b>	<b>16,768,321</b>	<b>47,939,482</b>	<b>18,879,864</b>	<b>26,355,841</b>	<b>8,726,876</b>	<b>7,475,040</b>	<b>58,152,391</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		<i>99.0%</i>	<i>26.9%</i>	<i>75.0%</i>	<i>71.4%</i>	<i>43.0%</i>	<i>129.0%</i>	<i>176.4%</i>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population ( 2001 Population Estimates)	26,757	32,146	73,305	27,650	13,041	43,090	51,604
Net Taxable Tax Capacity	15,688,282	16,540,532	60,786,952	30,012,304	8,633,484	27,739,391	23,329,474
2000 Tax Levy (Payable 2001)	6,813,494	11,450,361	23,201,321	10,771,869	4,093,563	13,896,463	14,901,195
<b>REVENUES</b>							
Taxes	6,887,245	11,984,310	28,551,520	13,488,600	4,145,625	14,234,677	13,660,424
Special Assessments	612,999	270,268	112,755	---	199,136	524,352	680,785
Licenses and Permits	32,889	64,513	540,255	101,534	9,330	735,258	23,853
Intergovernmental Revenues							
Federal Grants							
Highways	---	203,732	---	1,322,367	---	2,058,816	875,421
Human Services	1,533,033	1,495,883	1,451,897	1,660,129	288,804	1,348,121	2,787,444
Disaster	28,576	---	35,390	125,666	5,402	5,925	126,819
All Other	221,255	228,105	5,096,950	1,411,023	90,182	337,860	319,090
Total Federal Grants	1,782,864	1,927,720	6,584,237	4,519,185	384,388	3,750,722	4,108,774
State Grants							
HACA	1,143,574	1,637,310	4,534,940	1,231,956	1,072,355	2,749,182	1,348,630
Manufactured Home HACA	---	---	84,819	13,975	7,562	58,049	---
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	490,939	---	---	---	---	72,242
Disparity Reduction Aid	33,715	431,138	3,120	8,654	140,294	5,203	1,688,167
Highways	2,409,153	3,783,137	1,938,705	3,554,929	2,876,001	4,450,028	4,876,806
Human Services	2,939,882	5,386,623	4,630,687	4,468,005	1,598,761	4,694,091	7,407,523
Criminal Justice Aid	124,830	---	316,452	206,178	36,333	---	271,882
PERA Aid	39,317	54,525	90,840	50,082	30,289	30,170	61,294
Police Aid	46,342	---	268,377	123,186	38,825	---	---
All Other	1,424,450	2,069,454	2,633,809	1,125,882	353,889	1,716,249	1,276,477
Total State Grants	8,161,263	13,853,126	14,501,749	10,782,847	6,154,309	13,702,972	17,003,021
Local Units Grants	128,844	419,400	1,202,710	80,671	90,783	---	71,587
<b>Total Intergovernmental Revenues</b>	<b>10,072,971</b>	<b>16,200,246</b>	<b>22,288,696</b>	<b>15,382,703</b>	<b>6,629,480</b>	<b>17,453,694</b>	<b>21,183,382</b>
Charges for Services	1,996,790	2,015,038	6,990,541	3,294,359	572,351	3,861,218	1,562,500
Fines and Forfeits	5,342	312,758	398,173	8,025	---	393,300	950
Interest Earnings	598,890	374,470	4,302,152	1,130,759	676,000	805,975	641,836
All Other Revenues	835,469	2,017,940	1,049,291	3,642,989	653,556	686,922	774,325
<b>Total Revenues</b>	<b>21,042,595</b>	<b>33,239,543</b>	<b>64,233,383</b>	<b>37,048,969</b>	<b>12,885,478</b>	<b>38,695,396</b>	<b>38,528,055</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	4,944,763	2,240,000
Other Long-term Debt	166,911	80,649	100,000	---	---	---	---
<b>Total Borrowing</b>	<b>166,911</b>	<b>80,649</b>	<b>100,000</b>	<b>---</b>	<b>---</b>	<b>4,944,763</b>	<b>2,240,000</b>
Other Sources	---	---	83,702	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	386,496	---	3,342,778	715,936	---	1,132,383	541,000
<b>Total Revenues and Other Sources</b>	<b>21,596,002</b>	<b>33,320,192</b>	<b>67,759,863</b>	<b>37,764,905</b>	<b>12,885,478</b>	<b>44,772,542</b>	<b>41,309,055</b>

**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 2001**

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,606,330	5,152,829	12,769,354	4,188,313	2,020,415	5,333,049	4,256,501
	- Capital Outlay	---	---	---	---	---	575,485	278,639
	Total General Government	2,606,330	5,152,829	12,769,354	4,188,313	2,020,415	5,908,534	4,535,140
Public Safety	- Sheriff	1,147,543	2,509,598	9,296,347	2,476,909	1,341,454	2,593,018	2,894,078
	- Corrections	1,955,664	2,115,853	1,011,156	1,542,216	462,251	2,287,049	2,296,318
	- All Other	70,718	54,059	437,529	149,204	25,839	95,576	111,155
	- Capital Outlay	---	---	---	---	---	167,279	---
	Total Public Safety	3,173,925	4,679,510	10,745,032	4,168,329	1,829,544	5,142,922	5,301,551
Streets and Highways	- Administration	209,007	443,333	260,986	437,537	162,734	757,770	1,307,616
	- Maintenance	1,912,396	3,114,120	3,348,520	3,313,781	1,697,379	4,348,834	2,351,707
	- Construction	1,594,192	2,740,289	2,541,454	4,064,331	1,779,321	6,359,069	5,452,672
	- Other Capital Outlay	---	---	---	---	---	277,916	1,641,600
	Total Streets and Highways	3,715,595	6,297,742	6,150,960	7,815,649	3,639,434	11,743,589	10,753,595
Sanitation	- Current Expenditures	600,111	1,062,842	---	1,991,356	394,716	690,945	3,468
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	600,111	1,062,842	---	1,991,356	394,716	690,945	3,468
Human Services	- Income Maintenance	1,851,162	2,357,904	2,041,556	1,983,945	889,025	1,491,218	2,595,993
	- Social Services	4,543,845	6,877,507	13,085,116	7,097,312	2,873,694	7,645,853	14,065,265
	- All Other	415,143	---	---	994,871	---	---	---
	- Capital Outlay	---	---	---	1,211,191	---	---	---
	Total Human Services	6,810,150	9,235,411	15,126,672	11,287,319	3,762,719	9,137,071	16,661,258
Health	- Current Expenditures	1,364,099	1,672,219	1,925,334	1,707,833	117,388	1,886,220	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,364,099	1,672,219	1,925,334	1,707,833	117,388	1,886,220	---
Culture and Recreation	- Current Expenditures	61,683	85,171	1,561,990	---	237,288	322,061	194,964
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	310,002	204,781	678,564	10,000	59,499	262,939	214,016
	- Capital Outlay	---	---	---	---	---	42,446	---
	Total Culture and Recreation	371,685	289,952	2,240,554	10,000	296,787	627,446	408,980
Conservation of Natural Resources	- Current Expenditures	792,517	783,682	736,012	3,518,689	794,489	422,781	414,992
	- Capital Outlay	---	---	---	23,309	---	2,892	---
	Total Conservation of Natural Resources	792,517	783,682	736,012	3,541,998	794,489	425,673	414,992
Economic Development	- Current Expenditures	16,783	620,832	2,554,909	36,000	65,471	712,626	423,036
	- Capital Outlay	---	---	3,181,794	---	---	---	---
	Total Economic Development	16,783	620,832	5,736,703	36,000	65,471	712,626	423,036
All Other	- Current Expenditures	63,007	---	---	---	73,432	1,364,575	182,459
	- Capital Outlay	---	80,649	2,645,189	---	---	---	---
	Total All Other	63,007	80,649	2,645,189	---	73,432	1,364,575	182,459
Debt Service	- Principal Paid on Bonds	230,000	425,000	735,000	500,000	---	1,580,000	255,000
	- Other Long-term Debt	124,058	53,775	16,894	270,273	---	270,360	98,568
	- Interest and Fiscal Charges	217,028	194,155	1,479,870	53,486	---	469,239	340,988
	Total Current Expenditures	17,920,010	27,054,730	49,707,373	29,447,966	11,215,074	30,214,514	31,311,568
	Total Capital Outlay	1,594,192	2,820,938	8,368,437	5,298,831	1,779,321	7,425,087	7,372,911
	Total Debt Service	571,086	672,930	2,231,764	823,759	---	2,319,599	694,556
	<b>Total Expenditures</b>	<b>20,085,288</b>	<b>30,548,598</b>	<b>60,307,574</b>	<b>35,570,556</b>	<b>12,994,395</b>	<b>39,959,200</b>	<b>39,379,035</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	20,000	---	---	---	---	---	424,876
	- Governmental Funds	386,496	---	3,342,778	715,936	---	1,132,383	541,000
	<b>Total Expenditures and Other Uses</b>	<b>20,491,784</b>	<b>30,548,598</b>	<b>63,650,352</b>	<b>36,286,492</b>	<b>12,994,395</b>	<b>41,091,583</b>	<b>40,344,911</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	3,341,699	5,891,886	26,699,312	10,837,393	4,501,307	5,135,280	4,379,658
	Special Revenue Fund Unreserved Fund Balance	7,320,931	4,714,760	18,750,573	6,567,255	8,012,190	4,308,268	4,587,914
	<b>Total</b>	<b>10,662,630</b>	<b>10,606,646</b>	<b>45,449,885</b>	<b>17,404,648</b>	<b>12,513,497</b>	<b>9,443,548</b>	<b>8,967,572</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		59.5%	39.2%	91.4%	59.1%	111.6%	31.3%	28.6%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population ( 2001 Population Estimates)	8,416	5,175	12,048	56,281	362,348	18,186	33,368
Net Taxable Tax Capacity	6,157,286	8,117,096	9,019,937	56,322,587	341,067,962	10,514,615	25,978,586
2000 Tax Levy (Payable 2001)	4,337,652	3,424,955	4,776,242	16,651,015	75,757,647	5,045,230	10,538,220
<b>REVENUES</b>							
Taxes	4,405,712	5,087,518	4,920,232	17,605,592	88,824,934	5,100,201	10,814,754
Special Assessments	443,957	---	488,931	4,263	---	153,197	74,600
Licenses and Permits	13,395	69,344	5,081	1,397,869	638,788	121,257	370,499
Intergovernmental Revenues							
Federal Grants							
Highways	---	732,503	---	1,465,679	4,497,633	---	1,496,314
Human Services	1,133,111	119,943	444,984	2,194,140	11,865,143	539,297	1,031,877
Disaster	19,936	277,929	2,905	115,549	798,311	4,000	48,406
All Other	178,878	1,052,256	194,818	767,329	7,611,584	86,908	338,596
Total Federal Grants	1,331,925	2,182,631	642,707	4,542,697	24,772,671	630,205	2,915,193
State Grants							
HACA	198,016	855,232	866,686	2,051,805	12,835,588	1,387,280	1,865,500
Manufactured Home HACA	5,089	3,198	1,246	42,786	228,782	---	26,471
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	57,988	3,706	61,775	18,365	2,536	263,647	7,860
Highways	3,055,891	1,991,905	1,246,479	5,024,898	9,244,298	2,203,656	3,989,598
Human Services	1,338,905	581,868	1,679,934	7,107,214	13,755,734	1,297,789	3,052,905
Criminal Justice Aid	42,375	---	62,274	348,799	2,001,453	79,445	---
PERA Aid	17,744	33,702	17,412	72,987	335,093	30,670	---
Police Aid	28,167	---	21,536	139,868	373,171	---	---
All Other	476,565	1,278,451	423,816	1,221,539	11,670,328	593,837	1,155,679
Total State Grants	5,220,740	4,748,062	4,381,158	16,080,829	50,822,755	5,856,324	10,098,013
Local Units Grants	15,568	18,071	---	260,897	16,599,743	50,644	24,043
<b>Total Intergovernmental Revenues</b>	<b>6,568,233</b>	<b>6,948,764</b>	<b>5,023,865</b>	<b>20,884,423</b>	<b>92,195,169</b>	<b>6,537,173</b>	<b>13,037,249</b>
Charges for Services	594,924	1,566,242	334,904	2,998,451	46,121,498	2,008,722	3,351,663
Fines and Forfeits	5,404	76,917	780	9,253	1,443,484	35,690	51,062
Interest Earnings	594,342	605,387	360,558	1,252,361	13,531,722	274,697	554,735
All Other Revenues	1,278,964	1,062,958	627,837	3,170,792	12,511,733	549,458	1,155,764
<b>Total Revenues</b>	<b>13,904,931</b>	<b>15,417,130</b>	<b>11,762,188</b>	<b>47,323,004</b>	<b>255,267,328</b>	<b>14,780,395</b>	<b>29,410,326</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	3,081,907	---	---	34,555,300	---	---
Other Long-term Debt	---	41,938	---	---	---	38,746	---
<b>Total Borrowing</b>	<b>---</b>	<b>3,123,845</b>	<b>---</b>	<b>---</b>	<b>34,555,300</b>	<b>38,746</b>	<b>---</b>
Other Sources	---	156,801	---	---	24,383	---	---
Transfers From - Enterprise Funds	---	120,000	---	---	1,240,527	---	---
- Governmental Funds	115,476	851,688	339,929	442,440	13,477,120	294,233	563,908
<b>Total Revenues and Other Sources</b>	<b>14,020,407</b>	<b>19,669,464</b>	<b>12,102,117</b>	<b>47,765,444</b>	<b>304,564,658</b>	<b>15,113,374</b>	<b>29,974,234</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	1,437,583	2,353,610	1,379,767	7,956,230	39,556,655	2,184,616	4,004,378
	- Capital Outlay	---	---	---	---	27,356,912	---	20,791
	Total General Government	1,437,583	2,353,610	1,379,767	7,956,230	66,913,567	2,184,616	4,025,169
Public Safety	- Sheriff	701,330	1,652,856	547,059	5,822,752	12,906,476	1,956,534	2,191,658
	- Corrections	651,947	126,028	423,352	426,879	13,658,884	158,467	1,975,914
	- All Other	65,857	542,314	5,020	308,517	475,608	53,387	27,361
	- Capital Outlay	---	---	---	---	---	---	10,635
	Total Public Safety	1,419,134	2,321,198	975,431	6,558,148	27,040,968	2,168,388	4,205,568
Streets and Highways	- Administration	297,339	187,399	185,052	478,254	428,969	289,343	318,045
	- Maintenance	1,294,757	1,645,949	1,794,961	2,791,104	5,525,574	1,718,128	3,005,125
	- Construction	2,739,454	1,886,445	343,061	6,203,586	30,610,728	1,780,884	4,254,844
	- Other Capital Outlay	---	---	---	---	1,811,497	---	---
	Total Streets and Highways	4,331,550	3,719,793	2,323,074	9,472,944	38,376,768	3,788,355	7,578,014
Sanitation	- Current Expenditures	608,869	820,332	209,980	---	4,435,314	963,411	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	608,869	820,332	209,980	---	4,435,314	963,411	---
Human Services	- Income Maintenance	1,406,901	234,314	856,049	3,991,649	31,359,181	691,704	1,420,666
	- Social Services	1,940,101	996,232	3,169,170	9,826,094	42,317,493	2,117,925	5,758,519
	- All Other	165,346	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	3,512,348	1,230,546	4,025,219	13,817,743	73,676,674	2,809,629	7,179,185
Health	- Current Expenditures	1,200	265,544	100,305	1,433,494	10,036,933	470,068	2,333,359
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,200	265,544	100,305	1,433,494	10,036,933	470,068	2,333,359
Culture and Recreation	- Current Expenditures	58,874	86,956	46,688	306,845	9,264,156	70,000	559,210
	- Capital Outlay	---	---	---	---	73,646	---	431,984
Parks and Recreation	- Current Expenditures	175,468	1,122,047	244,627	132,797	5,864,240	197,276	581,709
	- Capital Outlay	---	158,113	---	---	---	10,750	---
	Total Culture and Recreation	234,342	1,367,116	291,315	439,642	15,202,042	278,026	1,572,903
Conservation of Natural Resources	- Current Expenditures	843,161	268,556	839,599	1,227,459	1,375,803	408,574	617,577
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	843,161	268,556	839,599	1,227,459	1,375,803	408,574	617,577
Economic Development	- Current Expenditures	55,600	1,041,556	8,290	---	13,992,144	112,108	34,746
	- Capital Outlay	---	2,744	---	---	23,668	---	---
	Total Economic Development	55,600	1,044,300	8,290	---	14,015,812	112,108	34,746
All Other	- Current Expenditures	235,434	117,261	62,031	1,234,311	91,070	232,082	447,794
	- Capital Outlay	---	85,392	122,361	125,504	---	---	---
	Total All Other	235,434	202,653	184,392	1,359,815	91,070	232,082	447,794
Debt Service	- Principal Paid on Bonds	25,000	506,667	405,000	95,000	5,365,000	10,000	2,161,250
	- Other Long-term Debt	4,175	150,000	---	382,500	74,442	267,720	130,932
	- Interest and Fiscal Charges	21,469	605,064	267,858	290,759	2,884,933	144,675	331,251
	Total Current Expenditures	9,939,767	11,460,954	9,871,950	35,936,385	191,288,500	11,623,623	23,276,061
	Total Capital Outlay	2,739,454	2,132,694	465,422	6,329,090	59,876,451	1,791,634	4,718,254
	Total Debt Service	50,644	1,261,731	672,858	768,259	8,324,375	422,395	2,623,433
	<b>Total Expenditures</b>	<b>12,729,865</b>	<b>14,855,379</b>	<b>11,010,230</b>	<b>43,033,734</b>	<b>259,489,326</b>	<b>13,837,652</b>	<b>30,617,748</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	3,060,607	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	467,297	---	62,168	---	4,285,199	233,092	---
	- Enterprise Funds	115,476	---	---	---	---	---	---
	- Governmental Funds	---	851,688	339,929	442,440	13,477,120	294,233	563,908
	<b>Total Expenditures and Other Uses</b>	<b>13,312,638</b>	<b>18,767,674</b>	<b>11,412,327</b>	<b>43,476,174</b>	<b>277,251,645</b>	<b>14,364,977</b>	<b>31,181,656</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	2,656,106	5,002,475	4,353,476	9,399,791	66,780,697	2,482,981	4,604,465
	Special Revenue Fund Unreserved Fund Balance	5,941,936	4,731,993	1,912,398	8,696,553	58,765,837	3,740,126	2,637,239
	<b>Total</b>	<b>8,598,042</b>	<b>9,734,468</b>	<b>6,265,874</b>	<b>18,096,344</b>	<b>125,546,534</b>	<b>6,223,107</b>	<b>7,241,704</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		86.5%	84.9%	63.5%	50.4%	65.6%	53.5%	31.1%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population ( 2001 Population Estimates)	16,055	21,282	32,569	44,664	6,280	1,123,420	19,868
Net Taxable Tax Capacity	10,987,656	10,720,355	18,896,099	43,815,008	4,649,021	1,203,288,513	9,289,495
2000 Tax Levy (Payable 2001)	4,829,429	4,824,295	7,839,047	20,532,370	2,603,782	396,643,217	4,327,721
<b>REVENUES</b>							
Taxes	4,915,803	4,894,134	8,043,717	21,047,515	2,705,329	433,351,048	4,402,289
Special Assessments	408,562	---	1,051,657	1,157	184,184	---	---
Licenses and Permits	662	46,482	40,773	484,977	258	2,821,802	42,499
Intergovernmental Revenues							
Federal Grants							
Highways	531,049	839,018	---	---	---	22,101,248	23,654
Human Services	---	634,245	1,234,136	1,164,702	256,579	102,758,323	659,996
Disaster	32,690	8,917	174,678	20,102	54,960	---	64,276
All Other	7,259	237,048	283,197	354,653	56,866	38,705,258	201,745
Total Federal Grants	570,998	1,719,228	1,692,011	1,539,457	368,405	163,564,829	949,671
State Grants							
HACA	768,084	1,095,532	1,759,536	962,702	638,893	38,860,536	1,239,390
Manufactured Home HACA	---	---	---	23,095	3,152	53,743	---
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	84,495	246,736	64,234	34,659	7,192	---	160,645
Highways	4,775,872	6,458,613	4,955,492	6,415,090	1,541,597	33,716,196	4,610,364
Human Services	46,491	1,389,268	4,320,209	3,712,440	962,188	81,796,634	1,681,378
Criminal Justice Aid	75,853	79,654	160,696	243,101	29,960	---	91,274
PERA Aid	14,171	26,021	44,126	61,725	15,868	---	23,734
Police Aid	39,663	---	---	149,278	---	---	---
All Other	307,797	631,220	858,515	1,247,467	384,893	77,349,983	879,501
Total State Grants	6,112,426	9,927,044	12,162,808	12,849,557	3,583,743	231,777,092	8,686,286
Local Units Grants	---	25,175	---	---	---	9,565,377	2,560
<b>Total Intergovernmental Revenues</b>	<b>6,683,424</b>	<b>11,671,447</b>	<b>13,854,819</b>	<b>14,389,014</b>	<b>3,952,148</b>	<b>404,907,298</b>	<b>9,638,517</b>
Charges for Services	657,118	2,110,316	2,063,655	4,218,788	1,180,625	115,584,643	2,338,959
Fines and Forfeits	21,627	125,012	311,743	258,469	---	2,068,907	141,412
Interest Earnings	377,129	332,672	1,154,794	1,509,594	94,946	36,320,379	439,797
All Other Revenues	1,222,698	298,443	821,766	1,491,080	331,087	61,333,145	270,873
<b>Total Revenues</b>	<b>14,287,023</b>	<b>19,478,506</b>	<b>27,342,924</b>	<b>43,400,594</b>	<b>8,448,577</b>	<b>1,056,387,222</b>	<b>17,274,346</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	2,007,939	---	---	---	---	130,000,000	---
Other Long-term Debt	---	---	1,000,000	1,207,934	---	---	---
<b>Total Borrowing</b>	<b>2,007,939</b>	<b>---</b>	<b>1,000,000</b>	<b>1,207,934</b>	<b>---</b>	<b>130,000,000</b>	<b>---</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	1,477,187	---
- Governmental Funds	95,500	364,976	183	439,509	137,111	51,986,019	---
<b>Total Revenues and Other Sources</b>	<b>16,390,462</b>	<b>19,843,482</b>	<b>28,343,107</b>	<b>45,048,037</b>	<b>8,585,688</b>	<b>1,239,850,428</b>	<b>17,274,346</b>

**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 2001**

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	1,713,589	2,280,253	3,630,731	6,723,843	1,192,835	174,031,751	2,446,393
	- Capital Outlay	---	258,271	32,516	---	---	39,113,592	---
	Total General Government	1,713,589	2,538,524	3,663,247	6,723,843	1,192,835	213,145,343	2,446,393
Public Safety	- Sheriff	1,188,565	1,209,432	1,589,153	3,325,772	640,693	34,237,559	971,684
	- Corrections	402,714	836,967	1,148,815	3,567,959	84,284	109,025,143	679,451
	- All Other	124,584	95,584	44,358	199,642	480	2,759,895	79,186
	- Capital Outlay	---	---	15,322	---	---	23,917,905	---
	Total Public Safety	1,715,863	2,141,983	2,797,648	7,093,373	725,457	169,940,502	1,730,321
Streets and Highways	- Administration	212,007	276,933	133,526	288,223	247,957	945,091	138,006
	- Maintenance	2,027,843	2,110,540	2,312,953	2,232,799	1,162,843	22,327,421	2,677,405
	- Construction	4,650,750	6,359,377	3,860,750	5,730,926	795,649	53,831,186	3,782,074
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	6,890,600	8,746,850	6,307,229	8,251,948	2,206,449	77,103,698	6,597,485
Sanitation	- Current Expenditures	126,570	581,565	356,501	804,580	430,842	---	689,302
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	126,570	581,565	356,501	804,580	430,842	---	689,302
Human Services	- Income Maintenance	---	659,779	1,611,512	1,604,358	479,449	234,963,757	674,694
	- Social Services	---	2,597,173	7,501,039	6,604,920	1,683,316	216,319,333	3,083,320
	- All Other	977,857	---	202,024	---	---	---	---
	- Capital Outlay	---	---	---	---	---	5,079,909	---
	Total Human Services	977,857	3,256,952	9,314,575	8,209,278	2,162,765	456,362,999	3,758,014
Health	- Current Expenditures	---	1,218,463	1,177,472	3,319,514	662,527	60,197,478	1,222,886
	- Capital Outlay	---	---	10,346	37,561	---	6,218,025	---
	Total Health	---	1,218,463	1,187,818	3,357,075	662,527	66,415,503	1,222,886
Culture and Recreation	- Current Expenditures	178,826	130,000	184,000	266,536	41,229	28,029,958	56,500
	- Capital Outlay	---	---	---	---	---	9,139,074	---
Parks and Recreation	- Current Expenditures	266,895	82,575	133,606	169,719	22,363	---	196,629
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	445,721	212,575	317,606	436,255	63,592	37,169,032	253,129
Conservation of Natural Resources	- Current Expenditures	855,857	502,909	1,328,909	350,479	302,188	---	324,195
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	855,857	502,909	1,328,909	350,479	302,188	---	324,195
Economic Development	- Current Expenditures	151,334	45,175	103,627	307,055	27,500	16,617,672	173,898
	- Capital Outlay	---	---	---	---	---	4,893,195	---
	Total Economic Development	151,334	45,175	103,627	307,055	27,500	21,510,867	173,898
All Other	- Current Expenditures	630,246	278,532	336,601	---	63,438	---	156,825
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	630,246	278,532	336,601	---	63,438	---	156,825
Debt Service	- Principal Paid on Bonds	2,020,000	125,000	535,000	1,396,292	165,000	23,100,000	---
	- Other Long-term Debt	2,466	35,582	---	543,140	8,265	---	---
	- Interest and Fiscal Charges	230,962	22,940	304,915	1,248,767	21,555	12,137,521	---
	Total Current Expenditures	8,856,887	12,905,880	21,794,827	29,765,399	7,041,944	899,455,058	13,570,374
	Total Capital Outlay	4,650,750	6,617,648	3,918,934	5,768,487	795,649	142,192,886	3,782,074
	Total Debt Service	2,253,428	183,522	839,915	3,188,199	194,820	35,237,521	---
	<b>Total Expenditures</b>	<b>15,761,065</b>	<b>19,707,050</b>	<b>26,553,676</b>	<b>38,722,085</b>	<b>8,032,413</b>	<b>1,076,885,465</b>	<b>17,352,448</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	950,000	---
	- Governmental Funds	95,500	364,976	183	439,509	137,111	51,986,019	---
	<b>Total Expenditures and Other Uses</b>	<b>15,856,565</b>	<b>20,072,026</b>	<b>26,553,859</b>	<b>39,161,594</b>	<b>8,169,524</b>	<b>1,129,821,484</b>	<b>17,352,448</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		1,832,369	2,721,810	6,271,044	2,764,619	1,203,403	100,146,204	4,556,241
Special Revenue Fund Unreserved Fund Balance		2,049,485	4,539,047	9,105,139	7,887,873	1,404,449	147,638,355	2,372,427
<b>Total</b>		<b>3,881,854</b>	<b>7,260,857</b>	<b>15,376,183</b>	<b>10,652,492</b>	<b>2,607,852</b>	<b>247,784,559</b>	<b>6,928,668</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		43.8%	56.3%	70.5%	35.8%	37.0%	27.5%	51.1%



**Table 2  
Classification of County Revenues  
For the Year Ended December 31, 2001**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population ( 2001 Population Estimates)	18,459	32,332	44,036	11,195	15,285	41,326	5,182
Net Taxable Tax Capacity	15,519,647	16,817,948	36,430,235	10,114,875	6,045,201	26,220,916	6,719,079
2000 Tax Levy (Payable 2001)	5,957,669	9,087,531	19,529,865	5,314,966	4,769,197	16,306,389	2,032,413
<b>REVENUES</b>							
Taxes	6,376,329	9,739,393	21,512,909	5,356,786	5,074,274	16,340,945	2,127,849
Special Assessments	---	---	715,117	315,741	151,719	2,361,588	82,341
Licenses and Permits	161,728	438,615	47,353	9,004	61,570	183,324	2,185
Intergovernmental Revenues							
Federal Grants							
Highways	885,337	---	10,278	---	---	91,712	834,455
Human Services	925,565	1,314,337	1,603,262	508,424	546,356	1,712,411	208,618
Disaster	44,886	5,177	100,633	4,000	4,000	6,324	284,302
All Other	409,356	460,881	990,504	72,932	169,461	404,440	246,817
Total Federal Grants	2,265,144	1,780,395	2,704,677	585,356	719,817	2,214,887	1,574,192
State Grants							
HACA	823,640	2,219,513	1,961,706	829,465	1,225,723	2,492,381	387,118
Manufactured Home HACA	13,411	46,985	37,020	1,723	39,972	36,605	2,460
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	47,659	188,688	64,276	5,083	24,914	5,278
Highways	2,701,462	1,615,816	7,045,790	2,922,170	1,828,910	5,373,615	1,523,395
Human Services	2,171,047	4,613,476	6,942,294	1,217,576	1,598,443	5,964,051	443,808
Criminal Justice Aid	---	155,899	---	50,681	85,089	230,888	23,991
PERA Aid	---	37,531	82,819	18,535	21,454	73,608	12,729
Police Aid	---	73,292	---	26,776	37,610	134,412	20,250
All Other	749,283	1,069,901	2,381,742	414,392	480,521	1,883,073	504,778
Total State Grants	6,458,843	9,880,072	19,049,432	5,545,594	5,322,805	16,213,547	2,923,807
Local Units Grants	99,611	3,805	4,334	99,266	26,951	52,723	44,501
<b>Total Intergovernmental Revenues</b>	<b>8,823,598</b>	<b>11,664,272</b>	<b>21,758,443</b>	<b>6,230,216</b>	<b>6,069,573</b>	<b>18,481,157</b>	<b>4,542,500</b>
Charges for Services	837,606	1,237,898	3,908,999	619,763	1,510,246	7,598,301	450,099
Fines and Forfeits	32,120	270,128	75,592	29,169	186,150	4,213	14,751
Interest Earnings	539,898	741,348	1,945,495	474,538	224,302	1,820,240	385,860
All Other Revenues	1,628,349	1,690,035	3,601,559	524,801	609,709	2,523,784	450,180
<b>Total Revenues</b>	<b>18,399,628</b>	<b>25,781,689</b>	<b>53,565,467</b>	<b>13,560,018</b>	<b>13,887,543</b>	<b>49,313,552</b>	<b>8,055,765</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	621,720	---	3,339,212	---	8,200,000	---
Other Long-term Debt	64,855	---	---	581,868	50,175	1,919,255	---
<b>Total Borrowing</b>	<b>64,855</b>	<b>621,720</b>	<b>---</b>	<b>3,921,080</b>	<b>50,175</b>	<b>10,119,255</b>	<b>---</b>
Other Sources	---	---	201,924	---	47	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	3,153	5,087,266	385,284	342,000	3,754,944	12,550
<b>Total Revenues and Other Sources</b>	<b>18,464,483</b>	<b>26,406,562</b>	<b>58,854,657</b>	<b>17,866,382</b>	<b>14,279,765</b>	<b>63,187,751</b>	<b>8,068,315</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,678,182	4,342,550	5,498,557	1,537,987	2,054,712	4,655,802	1,189,121
	- Capital Outlay	---	28,592	619,642	54,647	195,872	324,460	---
	Total General Government	2,678,182	4,371,142	6,118,199	1,592,634	2,250,584	4,980,262	1,189,121
Public Safety	- Sheriff	1,373,816	3,563,992	2,898,836	544,247	1,749,185	3,132,829	524,263
	- Corrections	600,364	443,462	3,133,456	761,540	210,344	4,464,340	192,331
	- All Other	137,769	101,013	318,740	46,704	56,011	177,817	353,957
	- Capital Outlay	---	---	325,014	---	---	778,582	---
	Total Public Safety	2,111,949	4,108,467	6,676,046	1,352,491	2,015,540	8,553,568	1,070,551
Streets and Highways	- Administration	254,538	322,067	423,457	145,426	208,718	504,275	279,849
	- Maintenance	3,209,913	1,363,308	9,187,328	2,165,789	1,455,168	2,733,304	1,321,573
	- Construction	2,958,199	1,481,783	5,359,640	2,241,633	1,061,778	3,470,486	1,926,174
	- Other Capital Outlay	---	---	169,264	4,078	---	356,326	---
	Total Streets and Highways	6,422,650	3,167,158	15,139,689	4,556,926	2,725,664	7,064,391	3,527,596
Sanitation	- Current Expenditures	---	436,598	1,298,902	127,860	182,776	2,203,020	103,958
	- Capital Outlay	---	---	---	---	---	6,697,819	---
	Total Sanitation	---	436,598	1,298,902	127,860	182,776	8,900,839	103,958
Human Services	- Income Maintenance	992,054	1,600,996	2,933,355	688,325	1,002,216	2,360,620	298,550
	- Social Services	4,020,390	7,636,118	12,390,911	2,901,914	2,689,023	11,807,748	751,298
	- All Other	126,695	---	---	---	---	---	8,999
	- Capital Outlay	---	---	160,520	---	---	3,665	---
	Total Human Services	5,139,139	9,237,114	15,484,786	3,590,239	3,691,239	14,172,033	1,058,847
Health	- Current Expenditures	87,570	963,163	1,241,879	147,809	1,451,577	1,614,906	36,335
	- Capital Outlay	---	---	---	---	---	1,116	---
	Total Health	87,570	963,163	1,241,879	147,809	1,451,577	1,616,022	36,335
Culture and Recreation	- Current Expenditures	119,141	230,307	---	174,349	94,010	312,449	48,780
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	134,949	55,046	744,955	257,057	20,853	323,518	95,155
	- Capital Outlay	---	---	---	309,241	---	302,314	---
	Total Culture and Recreation	254,090	285,353	744,955	740,647	114,863	938,281	143,935
Conservation of Natural Resources	- Current Expenditures	1,109,886	349,693	1,915,363	707,020	228,660	914,016	314,849
	- Capital Outlay	---	---	---	---	---	2,971	---
	Total Conservation of Natural Resources	1,109,886	349,693	1,915,363	707,020	228,660	916,987	314,849
Economic Development	- Current Expenditures	19,100	619,607	11,006	14,845	28,608	207,141	44,650
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	19,100	619,607	11,006	14,845	28,608	207,141	44,650
All Other	- Current Expenditures	119,168	44,849	1,094,314	461,755	406,327	830,048	113,685
	- Capital Outlay	---	---	---	---	---	170,030	---
	Total All Other	119,168	44,849	1,094,314	461,755	406,327	1,000,078	113,685
Debt Service	- Principal Paid on Bonds	---	1,155,000	660,000	155,000	210,000	840,000	---
	- Other Long-term Debt	62,522	33,595	375,179	---	4,000	1,455,181	---
	- Interest and Fiscal Charges	6,758	809,927	208,457	61,893	348,876	2,533,130	1,218
	Total Current Expenditures	14,983,535	22,072,769	43,091,059	10,682,627	11,838,188	36,241,833	5,677,353
	Total Capital Outlay	2,958,199	1,510,375	6,634,080	2,609,599	1,257,650	12,107,769	1,926,174
	Total Debt Service	69,280	1,998,522	1,243,636	216,893	562,876	4,828,311	1,218
	<b>Total Expenditures</b>	<b>18,011,014</b>	<b>25,581,666</b>	<b>50,968,775</b>	<b>13,509,119</b>	<b>13,658,714</b>	<b>53,177,913</b>	<b>7,604,745</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	17,505	---	---	---
	Transfers To	13,750	---	---	---	---	---	30,000
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	3,153	5,087,266	385,284	342,000	3,754,944	12,550
	<b>Total Expenditures and Other Uses</b>	<b>18,024,764</b>	<b>25,584,819</b>	<b>56,056,041</b>	<b>13,911,908</b>	<b>14,000,714</b>	<b>56,932,857</b>	<b>7,647,295</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	4,085,069	4,452,879	10,084,715	5,341,493	983,582	3,820,440	3,297,509
	Special Revenue Fund Unreserved Fund Balance	3,486,236	2,039,773	15,537,193	2,028,840	2,543,356	15,393,301	2,747,500
	<b>Total</b>	<b>7,571,305</b>	<b>6,492,652</b>	<b>25,621,908</b>	<b>7,370,333</b>	<b>3,526,938</b>	<b>19,213,741</b>	<b>6,045,009</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		50.5%	29.4%	59.5%	69.0%	29.8%	53.0%	106.5%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population ( 2001 Population Estimates)	14,160	8,019	11,083	4,492	25,645	6,415	25,462
Net Taxable Tax Capacity	7,251,459	5,032,767	7,339,518	2,412,471	16,272,921	4,725,339	16,403,948
2000 Tax Levy (Payable 2001)	2,671,855	2,340,590	4,174,111	1,348,384	7,494,551	2,859,409	6,591,050
<b>REVENUES</b>							
Taxes	3,277,344	2,481,740	6,113,093	1,751,299	7,673,942	2,899,804	6,653,181
Special Assessments	383,547	244,811	---	444,240	188,428	124,087	463,098
Licenses and Permits	17,196	4,677	26,815	54,130	108,665	13,938	22,874
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	2,263,536	3,839	---	---	---
Human Services	676,748	302,040	399,450	112,964	774,709	---	---
Disaster	1,292	98,594	25,463	196,235	13,080	4,000	4,612
All Other	865,942	75,198	1,280,328	980,551	173,984	91,937	30,350
Total Federal Grants	1,543,982	475,832	3,968,777	1,293,589	961,773	95,937	34,962
State Grants							
HACA	37,827	701,176	1,241,743	397,234	1,845,678	653,243	976,229
Manufactured Home HACA	---	1,412	3,923	25,410	15,625	1,911	8,558
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	214,160	59,262	191,617	11,661	98,641	44,936	31,871
Highways	2,466,912	2,840,831	4,222,163	2,510,104	3,512,396	2,349,493	2,807,216
Human Services	2,094,215	925,553	1,730,717	355,964	2,335,957	---	88,221
Criminal Justice Aid	---	38,610	51,792	22,648	100,491	59,192	116,148
PERA Aid	28,068	12,571	24,475	12,302	28,706	9,428	38,389
Police Aid	---	24,625	52,763	18,093	72,641	12,068	44,348
All Other	1,039,075	254,581	1,077,615	419,410	491,149	350,258	537,577
Total State Grants	6,367,884	4,858,621	8,596,808	3,772,826	8,501,284	3,480,529	4,648,557
Local Units Grants	---	17,744	10,899	---	---	24,800	34,097
<b>Total Intergovernmental Revenues</b>	<b>7,911,866</b>	<b>5,352,197</b>	<b>12,576,484</b>	<b>5,066,415</b>	<b>9,463,057</b>	<b>3,601,266</b>	<b>4,717,616</b>
Charges for Services	1,247,127	247,606	726,774	197,828	2,177,995	227,734	511,767
Fines and Forfeits	7,997	1,924	76,953	10,904	174,160	2,880	24,143
Interest Earnings	676,796	411,258	852,679	175,075	590,621	255,107	434,823
All Other Revenues	3,280,751	238,906	2,219,787	306,089	764,528	330,368	826,977
<b>Total Revenues</b>	<b>16,802,624</b>	<b>8,983,119</b>	<b>22,592,585</b>	<b>8,005,980</b>	<b>21,141,396</b>	<b>7,455,184</b>	<b>13,654,479</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	33,078	498,341	---	94,273	---
<b>Total Borrowing</b>	<b>---</b>	<b>---</b>	<b>33,078</b>	<b>498,341</b>	<b>---</b>	<b>94,273</b>	<b>---</b>
Other Sources	14,135	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	158,093	---	---	---	1,000,000
- Governmental Funds	1,778,672	266,732	319,967	107,955	408,098	27,540	702,617
<b>Total Revenues and Other Sources</b>	<b>18,595,431</b>	<b>9,249,851</b>	<b>23,103,723</b>	<b>8,612,276</b>	<b>21,549,494</b>	<b>7,576,997</b>	<b>15,357,096</b>

**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 2001**

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	2,551,101	912,602	3,282,593	1,157,986	3,073,505	962,122	1,824,283
	- Capital Outlay	---	---	---	---	---	---	592,286
	Total General Government	2,551,101	912,602	3,282,593	1,157,986	3,073,505	962,122	2,416,569
Public Safety	- Sheriff	1,499,465	612,043	1,870,174	562,468	1,285,954	1,619,636	1,976,800
	- Corrections	277,607	50,269	187,839	18,652	980,271	26,327	278,032
	- All Other	13,828	15,862	574,690	36,684	174,694	17,184	68,389
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,790,900	678,174	2,632,703	617,804	2,440,919	1,663,147	2,323,221
Streets and Highways	- Administration	289,840	126,086	298,134	111,588	301,348	234,874	249,887
	- Maintenance	1,500,766	1,925,417	1,992,168	1,697,993	2,201,383	1,403,050	2,353,343
	- Construction	1,933,172	2,095,218	6,582,841	1,673,586	3,716,482	1,727,350	1,719,475
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	3,723,778	4,146,721	8,873,143	3,483,167	6,219,213	3,365,274	4,322,705
Sanitation	- Current Expenditures	1,217,555	133,428	279,265	725,410	160,376	136,129	302,350
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,217,555	133,428	279,265	725,410	160,376	136,129	302,350
Human Services	- Income Maintenance	1,110,486	390,421	622,721	270,392	1,192,560	---	---
	- Social Services	3,423,438	1,382,271	2,824,039	801,841	4,288,968	---	---
	- All Other	---	---	---	91,912	22,532	846,250	2,449,075
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,533,924	1,772,692	3,446,760	1,164,145	5,504,060	846,250	2,449,075
Health	- Current Expenditures	1,021,839	81,072	347,953	83,130	1,299,362	16,060	128,310
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,021,839	81,072	347,953	83,130	1,299,362	16,060	128,310
Culture and Recreation	- Current Expenditures	30,585	67,276	54,971	18,179	281,488	47,474	188,520
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	240,781	58,144	526,317	156,965	115,440	86,015	274,448
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	271,366	125,420	581,288	175,144	396,928	133,489	462,968
Conservation of Natural Resources	- Current Expenditures	925,040	700,106	966,248	264,573	522,509	510,635	584,506
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	925,040	700,106	966,248	264,573	522,509	510,635	584,506
Economic Development	- Current Expenditures	613,161	41,675	133,323	72,723	1,000	220,040	62,711
	- Capital Outlay	---	---	92,665	---	---	---	---
	Total Economic Development	613,161	41,675	225,988	72,723	1,000	220,040	62,711
All Other	- Current Expenditures	328,416	35,157	5,888	1,752,746	---	82,477	127,262
	- Capital Outlay	---	---	223,909	---	375,405	---	---
	Total All Other	328,416	35,157	229,797	1,752,746	375,405	82,477	127,262
Debt Service	- Principal Paid on Bonds	300,000	---	535,000	---	360,000	227,000	160,000
	- Other Long-term Debt	---	6,000	56,476	---	37,575	31,479	427,818
	- Interest and Fiscal Charges	73,158	5,069	329,552	9,276	130,219	180,168	206,203
	Total Current Expenditures	15,043,908	6,531,829	13,966,323	7,823,242	15,901,390	6,208,273	10,867,916
	Total Capital Outlay	1,933,172	2,095,218	6,899,415	1,673,586	4,091,887	1,727,350	2,311,761
	Total Debt Service	373,158	11,069	921,028	9,276	527,794	438,647	794,021
	<b>Total Expenditures</b>	<b>17,350,238</b>	<b>8,638,116</b>	<b>21,786,766</b>	<b>9,506,104</b>	<b>20,521,071</b>	<b>8,374,270</b>	<b>13,973,698</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	28,500	---	---	---	18,417
	- Governmental Funds	1,778,672	266,732	319,967	107,955	408,098	27,540	702,617
	<b>Total Expenditures and Other Uses</b>	<b>19,128,910</b>	<b>8,904,848</b>	<b>22,135,233</b>	<b>9,614,059</b>	<b>20,929,169</b>	<b>8,401,810</b>	<b>14,694,732</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	6,597,721	2,525,084	5,942,312	950,075	2,137,622	2,030,598	4,843,854
	Special Revenue Fund Unreserved Fund Balance	5,614,866	4,859,243	6,881,258	2,167,589	6,330,178	2,525,155	971,053
	<b>Total</b>	<b>12,212,587</b>	<b>7,384,327</b>	<b>12,823,570</b>	<b>3,117,664</b>	<b>8,467,800</b>	<b>4,555,753</b>	<b>5,814,907</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		81.2%	113.1%	91.8%	39.9%	53.3%	73.4%	53.5%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population ( 2001 Population Estimates)	5,248	10,018	21,781	35,244	22,806	22,954	32,183
Net Taxable Tax Capacity	2,286,471	8,480,535	16,993,325	20,798,598	12,608,567	10,313,304	14,927,047
2000 Tax Levy (Payable 2001)	2,426,823	3,103,701	5,985,772	10,095,219	5,715,627	7,773,591	9,189,782
<b>REVENUES</b>							
Taxes	2,530,215	3,163,041	6,222,003	10,187,756	5,845,732	8,003,915	9,657,188
Special Assessments	235,376	326,605	286,206	99,313	112,883	230,489	4,097
Licenses and Permits	9,103	704	26,588	68,312	34,800	142,776	151,260
Intergovernmental Revenues							
Federal Grants							
Highways	---	527,370	---	---	7,357	49,788	53,703
Human Services	346,692	324,211	---	881,227	494,041	1,142,589	1,640,806
Disaster	21,992	43,993	4,846	6,829	7,342	2,678	---
All Other	190,227	485,418	65,404	306,692	574,685	301,767	290,764
Total Federal Grants	558,911	1,380,992	70,250	1,194,748	1,083,425	1,496,822	1,985,273
State Grants							
HACA	327,857	653,594	697,255	1,868,231	1,194,651	1,074,163	1,657,573
Manufactured Home HACA	3,183	4,852	---	36,313	17,744	27,180	25,435
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	74,842	5,281	43,225	70,440	18,207	28,923	34,389
Highways	1,106,261	5,486,344	2,168,011	7,682,047	4,295,905	3,168,922	3,412,186
Human Services	1,475,744	843,343	78,766	2,761,576	1,961,727	2,802,895	2,965,310
Criminal Justice Aid	---	45,601	121,223	188,482	119,768	144,777	166,405
PERA Aid	---	17,786	36,967	36,151	24,144	30,786	48,267
Police Aid	---	43,822	35,171	82,249	48,598	66,045	---
All Other	631,309	384,283	553,318	848,088	655,897	923,349	978,011
Total State Grants	3,619,196	7,484,906	3,733,936	13,573,577	8,336,641	8,267,040	9,287,576
Local Units Grants	16,250	135,604	19,960	---	50,191	223,585	---
<b>Total Intergovernmental Revenues</b>	<b>4,194,357</b>	<b>9,001,502</b>	<b>3,824,146</b>	<b>14,768,325</b>	<b>9,470,257</b>	<b>9,987,447</b>	<b>11,272,849</b>
Charges for Services	333,754	1,141,837	1,204,480	3,014,281	1,724,291	935,259	3,417,357
Fines and Forfeits	5,218	---	60,255	292,656	34,999	37,886	2,020
Interest Earnings	229,909	175,767	363,336	965,546	424,590	515,219	930,805
All Other Revenues	349,334	631,994	555,740	2,337,693	1,222,904	1,044,145	1,445,768
<b>Total Revenues</b>	<b>7,887,266</b>	<b>14,441,450</b>	<b>12,542,754</b>	<b>31,733,882</b>	<b>18,870,456</b>	<b>20,897,136</b>	<b>26,881,344</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	987,011	---	---	---	3,940,000
Other Long-term Debt	10,000	---	25,323	---	---	---	---
<b>Total Borrowing</b>	<b>10,000</b>	<b>---</b>	<b>1,012,334</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,940,000</b>
Other Sources	---	---	---	24,666	---	14,750	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	55,165	8,819	416,020	557,641	---	482,824
<b>Total Revenues and Other Sources</b>	<b>7,897,266</b>	<b>14,496,615</b>	<b>13,563,907</b>	<b>32,174,568</b>	<b>19,428,097</b>	<b>20,911,886</b>	<b>31,304,168</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	1,219,900	1,442,897	2,649,645	4,488,622	2,051,743	3,230,464	3,767,014
	- Capital Outlay	---	335,127	---	---	---	---	---
	Total General Government	1,219,900	1,778,024	2,649,645	4,488,622	2,051,743	3,230,464	3,767,014
Public Safety	- Sheriff	1,246,802	1,139,721	1,845,922	2,589,891	2,065,706	1,407,044	1,546,197
	- Corrections	105,091	62,001	372,766	1,834,930	322,597	2,511,412	1,255,546
	- All Other	92,150	52,130	53,064	145,576	102,809	81,967	59,580
	- Capital Outlay	---	---	---	---	159,369	---	---
	Total Public Safety	1,444,043	1,253,852	2,271,752	4,570,397	2,650,481	4,000,423	2,861,323
Streets and Highways	- Administration	190,056	568,248	290,690	554,306	153,866	374,070	186,497
	- Maintenance	1,167,314	2,086,445	2,094,243	2,055,778	1,632,893	1,298,776	2,134,937
	- Construction	306,081	4,702,103	2,240,024	7,225,793	3,675,854	2,709,991	3,976,965
	- Other Capital Outlay	3,180	---	---	---	282,236	---	---
	Total Streets and Highways	1,666,631	7,356,796	4,624,957	9,835,877	5,744,849	4,382,837	6,298,399
Sanitation	- Current Expenditures	250,278	120,406	197,885	960,608	170,578	311,393	2,148,110
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	250,278	120,406	197,885	960,608	170,578	311,393	2,148,110
Human Services	- Income Maintenance	652,119	491,567	---	1,310,559	1,111,853	1,226,655	2,772,847
	- Social Services	1,574,214	1,744,629	---	6,062,571	3,504,246	5,379,364	5,316,385
	- All Other	656,949	212,538	1,729,937	---	246,652	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,883,282	2,448,734	1,729,937	7,373,130	4,862,751	6,606,019	8,089,232
Health	- Current Expenditures	38,730	31,000	---	1,498,802	879,684	739,291	1,298,305
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	38,730	31,000	---	1,498,802	879,684	739,291	1,298,305
Culture and Recreation	- Current Expenditures	20,010	83,200	558,572	---	120,024	148,260	323,540
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	48,123	118,212	43,479	466,336	211,038	---	72,697
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	68,133	201,412	602,051	466,336	331,062	148,260	396,237
Conservation of Natural Resources	- Current Expenditures	253,615	717,212	656,578	483,702	436,960	188,177	396,709
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	253,615	717,212	656,578	483,702	436,960	188,177	396,709
Economic Development	- Current Expenditures	55,532	389,535	17,360	---	691,559	108,427	175,936
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	55,532	389,535	17,360	---	691,559	108,427	175,936
All Other	- Current Expenditures	122,806	123,512	156,506	1,316,981	105,866	36,062	105,380
	- Capital Outlay	---	---	---	---	98,940	---	---
	Total All Other	122,806	123,512	156,506	1,316,981	204,806	36,062	105,380
Debt Service	- Principal Paid on Bonds	34,500	---	95,000	405,000	110,000	215,000	1,770,000
	- Other Long-term Debt	32,211	65,000	91,443	70,000	167,601	17,432	60,000
	- Interest and Fiscal Charges	49,221	44,410	70,664	154,354	283,374	308,227	670,901
	Total Current Expenditures	7,693,689	9,383,253	10,666,647	23,768,662	13,808,074	17,041,362	21,559,680
	Total Capital Outlay	309,261	5,037,230	2,240,024	7,225,793	4,216,399	2,709,991	3,976,965
	Total Debt Service	115,932	109,410	257,107	629,354	560,975	540,659	2,500,901
	<b>Total Expenditures</b>	<b>8,118,882</b>	<b>14,529,893</b>	<b>13,163,778</b>	<b>31,623,809</b>	<b>18,585,448</b>	<b>20,292,012</b>	<b>28,037,546</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	55,165	8,819	416,020	557,641	---	482,824
	<b>Total Expenditures and Other Uses</b>	<b>8,118,882</b>	<b>14,585,058</b>	<b>13,172,597</b>	<b>32,039,829</b>	<b>19,143,089</b>	<b>20,292,012</b>	<b>28,520,370</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	2,291,238	(79,006)	2,370,115	2,937,832	4,028,783	5,668,306	4,853,109
	Special Revenue Fund Unreserved Fund Balance	1,568,347	4,083,834	4,564,597	11,228,304	4,234,249	3,948,695	7,000,243
	<b>Total</b>	<b>3,859,585</b>	<b>4,004,828</b>	<b>6,934,712</b>	<b>14,166,136</b>	<b>8,263,032</b>	<b>9,617,001</b>	<b>11,853,352</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		50.2%	42.7%	65.0%	59.6%	59.8%	56.4%	55.0%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population ( 2001 Population Estimates)	38,715	9,155	30,085	20,748	7,422	127,123	57,564
Net Taxable Tax Capacity	20,224,054	7,588,004	19,632,858	12,578,045	4,588,512	87,966,446	38,004,373
2000 Tax Levy (Payable 2001)	7,534,168	3,246,020	8,554,085	5,758,554	2,661,697	39,966,191	13,796,932
<b>REVENUES</b>							
Taxes	7,418,797	3,262,931	8,760,131	6,118,666	2,791,574	40,508,379	14,673,375
Special Assessments	307,451	826,598	527,519	87,549	428,168	---	277,989
Licenses and Permits	41,663	20,846	134,060	23,441	899	1,384,968	191,201
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	222,098	350,513	158,089
Human Services	1,703,574	---	812,762	652,468	364,535	7,239,518	4,001,035
Disaster	6,037	118,407	21,729	4,210	544,497	26,480	10,709
All Other	385,230	783,460	125,054	561,401	30,814	1,486,996	229,864
Total Federal Grants	2,094,841	901,867	959,545	1,218,079	1,161,944	9,103,507	4,399,697
State Grants							
HACA	2,027,734	794,237	1,135,921	924,343	591,880	6,497,071	2,696,404
Manufactured Home HACA	---	2,101	24,673	4,449	2,392	---	37,743
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	293,580	43,635	15,993	84,958	18,251	18,905	17,841
Highways	5,222,031	3,380,289	3,539,679	3,509,204	3,067,809	6,354,113	7,690,172
Human Services	4,171,763	8,425	2,504,923	2,434,964	837,166	17,510,040	5,593,196
Criminal Justice Aid	218,634	44,264	162,768	102,642	31,812	659,205	276,990
PERA Aid	40,232	19,453	34,276	28,842	13,183	177,727	64,946
Police Aid	---	12,604	39,865	29,212	---	244,126	---
All Other	1,334,407	566,342	587,968	290,042	336,470	4,814,895	1,535,709
Total State Grants	13,358,129	4,871,350	8,046,066	7,408,656	4,898,963	36,276,082	17,913,001
Local Units Grants	89,926	53,454	---	---	---	646,743	29,645
<b>Total Intergovernmental Revenues</b>	<b>15,542,896</b>	<b>5,826,671</b>	<b>9,005,611</b>	<b>8,626,735</b>	<b>6,060,907</b>	<b>46,026,332</b>	<b>22,342,343</b>
Charges for Services	2,257,605	316,992	1,473,764	662,007	279,385	13,899,622	2,504,189
Fines and Forfeits	301,220	3,250	84,786	---	---	651,742	22,087
Interest Earnings	2,877,198	385,722	435,293	938,801	176,693	3,042,005	1,336,553
All Other Revenues	3,351,548	441,348	480,808	1,061,875	299,014	854,049	1,647,325
<b>Total Revenues</b>	<b>32,098,378</b>	<b>11,084,358</b>	<b>20,901,972</b>	<b>17,519,074</b>	<b>10,036,640</b>	<b>106,367,097</b>	<b>42,995,062</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	2,331,450	---	---	---	---	---
Other Long-term Debt	50,000	---	---	5,795,833	---	---	34,611
<b>Total Borrowing</b>	<b>50,000</b>	<b>2,331,450</b>	<b>---</b>	<b>5,795,833</b>	<b>---</b>	<b>---</b>	<b>34,611</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	633,998	343,592	67,331	1,135,905	---	243,433	48,725
<b>Total Revenues and Other Sources</b>	<b>32,782,376</b>	<b>13,759,400</b>	<b>20,969,303</b>	<b>24,450,812</b>	<b>10,036,640</b>	<b>106,610,530</b>	<b>43,078,398</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	4,050,916	1,741,959	5,832,009	2,004,287	959,443	17,100,611	6,132,609
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	4,050,916	1,741,959	5,832,009	2,004,287	959,443	17,100,611	6,132,609
Public Safety	- Sheriff	1,770,548	669,431	1,307,273	859,607	543,501	5,589,255	2,979,940
	- Corrections	1,465,656	40,829	761,917	848,253	144,293	10,730,158	2,583,149
	- All Other	187,860	186,327	136,879	100,520	41,286	499,610	149,132
	- Capital Outlay	---	---	---	10,386,849	---	---	---
	Total Public Safety	3,424,064	896,587	2,206,069	12,195,229	729,080	16,819,023	5,712,221
Streets and Highways	- Administration	426,658	146,403	191,480	204,196	200,744	1,141,095	330,892
	- Maintenance	3,371,396	1,738,868	1,568,875	2,877,706	1,720,975	4,988,977	3,776,193
	- Construction	4,674,553	2,928,933	2,775,288	2,453,843	2,268,454	8,751,714	6,274,422
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	8,472,607	4,814,204	4,535,643	5,535,745	4,190,173	14,881,786	10,381,507
Sanitation	- Current Expenditures	513,488	227,246	257,252	302,168	356,149	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	513,488	227,246	257,252	302,168	356,149	---	---
Human Services	- Income Maintenance	2,045,363	---	1,092,082	1,298,279	406,543	7,391,275	4,618,713
	- Social Services	7,473,659	---	4,904,089	3,299,800	1,446,275	36,366,788	10,338,300
	- All Other	636,591	988,190	---	---	24,186	382,863	---
	- Capital Outlay	125,038	---	---	---	---	---	---
	Total Human Services	10,280,651	988,190	5,996,171	4,598,079	1,877,004	44,140,926	14,957,013
Health	- Current Expenditures	1,802,090	228,716	852,447	100,823	95,752	6,611,836	1,512,249
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,802,090	228,716	852,447	100,823	95,752	6,611,836	1,512,249
Culture and Recreation	- Current Expenditures	190,721	53,160	105,160	379,989	73,027	729,452	264,302
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	251,192	291,880	108,781	293,744	25,156	1,585,428	134,811
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	441,913	345,040	213,941	673,733	98,183	2,314,880	399,113
Conservation of Natural Resources	- Current Expenditures	697,422	2,729,683	456,113	402,115	328,967	781,613	489,279
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	697,422	2,729,683	456,113	402,115	328,967	781,613	489,279
Economic Development	- Current Expenditures	75,512	52,227	102,576	74,430	35,415	159,723	139,611
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	75,512	52,227	102,576	74,430	35,415	159,723	139,611
All Other	- Current Expenditures	565,128	106,202	311,086	107,203	122,881	1,111,859	612,798
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	565,128	106,202	311,086	107,203	122,881	1,111,859	612,798
Debt Service	- Principal Paid on Bonds	---	105,000	335,000	315,000	105,000	500,000	55,000
	- Other Long-term Debt	40,000	---	40,000	---	11,032	27,536	69,926
	- Interest and Fiscal Charges	---	45,687	269,253	594,524	11,230	43,409	101,301
	Total Current Expenditures	25,524,200	9,201,121	17,988,019	13,153,120	6,524,593	95,170,543	34,061,978
	Total Capital Outlay	4,799,591	2,928,933	2,775,288	12,840,692	2,268,454	8,751,714	6,274,422
	Total Debt Service	40,000	150,687	644,253	909,524	127,262	570,945	226,227
	<b>Total Expenditures</b>	<b>30,363,791</b>	<b>12,280,741</b>	<b>21,407,560</b>	<b>26,903,336</b>	<b>8,920,309</b>	<b>104,493,202</b>	<b>40,562,627</b>
<b>Other Financing Uses</b>								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	9,241	---	---	---	567,522	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	633,998	343,592	67,331	1,135,905	---	243,433	48,725
	<b>Total Expenditures and Other Uses</b>	<b>30,997,789</b>	<b>12,633,574</b>	<b>21,474,891</b>	<b>28,039,241</b>	<b>8,920,309</b>	<b>105,304,157</b>	<b>40,611,352</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	18,022,263	2,738,311	5,375,160	5,413,076	1,641,090	7,715,640	10,519,376
	Special Revenue Fund Unreserved Fund Balance	16,898,756	3,020,216	2,914,260	3,642,876	2,817,385	12,814,015	13,017,265
	<b>Total</b>	<b>34,921,019</b>	<b>5,758,527</b>	<b>8,289,420</b>	<b>9,055,952</b>	<b>4,458,475</b>	<b>20,529,655</b>	<b>23,536,641</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		136.8%	62.6%	46.1%	68.9%	68.3%	21.6%	69.1%



**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population ( 2001 Population Estimates)	13,556	26,939	9,883	31,315	11,273	512,629	4,292
Net Taxable Tax Capacity	5,785,519	13,752,537	6,216,742	18,227,533	6,643,633	404,819,666	2,331,528
2000 Tax Levy (Payable 2001)	4,151,378	7,442,265	3,438,834	11,651,778	3,249,690	135,283,811	1,305,754
<b>REVENUES</b>							
Taxes	4,292,655	7,954,728	3,725,008	11,670,033	3,352,225	179,750,577	1,366,641
Special Assessments	152,991	---	143,245	3,144,745	292,339	---	46,201
Licenses and Permits	2,533	52,821	5,025	27,040	24,234	1,149,537	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,969,397	---	437,742	582,335	1,000,433	---
Human Services	610,967	1,233,763	300,291	2,077,422	291,876	35,502,793	161,035
Disaster	8,178	4,220	4,000	11,518	71,188	65,664	20,332
All Other	54,765	338,649	133,838	770,638	105,732	11,920,055	3,488
Total Federal Grants	673,910	3,546,029	438,129	3,297,320	1,051,131	48,488,945	184,855
State Grants							
HACA	572,097	1,253,974	709,859	1,494,212	814,714	14,710,237	334,482
Manufactured Home HACA	18,270	---	3,207	20,818	6,743	---	2,752
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	109,224	713	96,934	477,197	26,493	374,933	102,636
Highways	1,633,897	6,641,898	2,479,324	8,204,684	2,566,126	9,695,745	2,008,397
Human Services	1,757,563	3,699,887	750,311	6,586,542	1,012,375	85,984,674	395,506
Criminal Justice Aid	81,442	165,297	48,261	170,059	50,616	3,846,478	19,995
PERA Aid	16,384	36,545	14,804	43,810	17,671	765,917	8,965
Police Aid	27,970	80,117	3,990	---	20,109	1,206,566	25,384
All Other	449,982	908,177	362,239	1,065,914	338,751	27,110,971	183,060
Total State Grants	4,666,829	12,786,608	4,468,929	18,128,403	4,853,598	143,695,521	3,081,177
Local Units Grants	---	1,281	8,109	---	47,928	3,591,048	---
<b>Total Intergovernmental Revenues</b>	<b>5,340,739</b>	<b>16,333,918</b>	<b>4,915,167</b>	<b>21,425,723</b>	<b>5,952,657</b>	<b>195,775,514</b>	<b>3,266,032</b>
Charges for Services	1,369,267	1,846,286	361,496	2,240,135	929,939	38,052,449	827,758
Fines and Forfeits	468	213,241	23,259	---	30,346	3,710,428	5,173
Interest Earnings	90,596	739,651	484,347	667,549	343,880	17,884,016	262,900
All Other Revenues	814,873	2,117,082	439,771	2,613,500	450,405	15,123,255	257,934
<b>Total Revenues</b>	<b>12,064,122</b>	<b>29,257,727</b>	<b>10,097,318</b>	<b>41,788,725</b>	<b>11,376,025</b>	<b>451,445,776</b>	<b>6,033,959</b>
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	11,210,000	---
Other Long-term Debt	---	1,068,488	---	84,946	---	2,189,125	---
<b>Total Borrowing</b>	<b>---</b>	<b>1,068,488</b>	<b>---</b>	<b>84,946</b>	<b>---</b>	<b>13,399,125</b>	<b>---</b>
Other Sources	---	---	---	---	56,375	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	2,781	790,623	---	1,079,048	148,280	1,155,262	89,018
<b>Total Revenues and Other Sources</b>	<b>12,066,903</b>	<b>31,116,838</b>	<b>10,097,318</b>	<b>42,952,719</b>	<b>11,580,680</b>	<b>466,000,163</b>	<b>6,122,977</b>

**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 2001**

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	1,485,104	2,820,023	1,164,216	3,581,847	2,059,009	83,978,336	637,062
	- Capital Outlay	---	61,748	---	18,134	---	343,185	171,249
	Total General Government	1,485,104	2,881,771	1,164,216	3,599,981	2,059,009	84,321,521	808,311
Public Safety	- Sheriff	1,649,624	2,634,151	736,075	1,908,196	1,083,820	28,812,476	622,783
	- Corrections	205,240	1,395,206	317,092	1,343,002	209,258	46,756,835	64,164
	- All Other	17,465	216,857	61,725	509,878	13,347	1,458,749	20,152
	- Capital Outlay	---	579,399	---	---	---	4,599,333	---
	Total Public Safety	1,872,329	4,825,613	1,114,892	3,761,076	1,306,425	81,627,393	707,099
Streets and Highways	- Administration	185,351	679,572	150,879	334,644	174,523	1,938,487	326,757
	- Maintenance	1,688,917	2,716,085	1,256,516	2,424,802	1,068,195	11,042,721	1,338,758
	- Construction	896,203	7,941,298	1,818,941	6,381,159	1,955,516	13,979,665	1,279,642
	- Other Capital Outlay	---	---	---	17,263	183,159	---	---
	Total Streets and Highways	2,770,471	11,336,955	3,226,336	9,157,868	3,381,393	26,960,873	2,945,157
Sanitation	- Current Expenditures	153,580	459,242	148,432	1,658,879	274,811	13,587,652	110,007
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	153,580	459,242	148,432	1,658,879	274,811	13,587,652	110,007
Human Services	- Income Maintenance	875,856	1,449,834	585,511	2,575,746	551,339	27,286,164	342,805
	- Social Services	3,071,085	6,382,680	1,700,065	9,286,336	2,018,517	142,193,117	778,510
	- All Other	---	612,029	---	---	---	166,704	22,775
	- Capital Outlay	---	---	---	6,410	---	93,051	---
	Total Human Services	3,946,941	8,444,543	2,285,576	11,868,492	2,569,856	169,739,036	1,144,090
Health	- Current Expenditures	38,699	1,228,414	231,455	2,249,809	723,815	24,895,295	64,000
	- Capital Outlay	---	---	---	---	---	74,414	---
	Total Health	38,699	1,228,414	231,455	2,249,809	723,815	24,969,709	64,000
Culture and Recreation	- Current Expenditures	55,000	184,616	35,103	180,381	53,373	7,516,266	26,203
	- Capital Outlay	---	---	---	---	---	197,751	---
Parks and Recreation	- Current Expenditures	46,978	110,028	670,523	163,409	120,320	8,507,824	38,290
	- Capital Outlay	---	---	---	---	---	2,460,275	---
	Total Culture and Recreation	101,978	294,644	705,626	343,790	173,693	18,682,116	64,493
Conservation of Natural Resources	- Current Expenditures	529,668	1,137,407	258,616	1,572,590	333,137	827,032	344,810
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	529,668	1,137,407	258,616	1,572,590	333,137	827,032	344,810
Economic Development	- Current Expenditures	103,616	12,548	50,021	117,675	41,572	24,809,076	18,807
	- Capital Outlay	---	---	---	---	---	19,493	---
	Total Economic Development	103,616	12,548	50,021	117,675	41,572	24,828,569	18,807
All Other	- Current Expenditures	301,909	---	175,140	384,138	11,182	46,001	151,798
	- Capital Outlay	---	---	---	583,097	---	---	---
	Total All Other	301,909	---	175,140	967,235	11,182	46,001	151,798
Debt Service	- Principal Paid on Bonds	210,000	---	60,000	1,431,000	118,750	14,509,496	---
	- Other Long-term Debt	7,912	200,000	19,027	656,399	59,343	131,470	---
	- Interest and Fiscal Charges	146,109	22,644	23,052	670,621	30,609	6,419,468	---
	Total Current Expenditures	104,008,092	22,038,692	7,541,369	28,291,332	8,736,218	423,822,735	4,907,681
	Total Capital Outlay	896,203	8,582,445	1,818,941	7,006,063	2,138,675	21,767,167	1,450,891
	Total Debt Service	364,021	222,644	102,079	2,758,020	208,702	21,060,434	---
	<b>Total Expenditures</b>	<b>11,668,316</b>	<b>30,843,781</b>	<b>9,462,389</b>	<b>38,055,415</b>	<b>11,083,595</b>	<b>466,650,336</b>	<b>6,358,572</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	208,740	---	---	460,894	---
	- Governmental Funds	2,781	790,623	---	1,079,048	148,280	1,155,262	89,018
	<b>Total Expenditures and Other Uses</b>	<b>11,671,097</b>	<b>31,634,404</b>	<b>9,671,129</b>	<b>39,134,463</b>	<b>11,231,875</b>	<b>468,266,492</b>	<b>6,447,590</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		2,256,367	1,093,313	4,875,162	4,969,649	3,398,568	123,391,401	2,578,557
Special Revenue Fund Unreserved Fund Balance		1,267,157	4,111,708	3,977,181	11,829,159	2,013,969	28,639,512	1,184,901
<b>Total</b>		<b>3,523,524</b>	<b>5,205,021</b>	<b>8,852,343</b>	<b>16,798,808</b>	<b>5,412,537</b>	<b>152,030,913</b>	<b>3,763,458</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		33.9%	23.6%	117.4%	59.4%	62.0%	35.9%	76.7%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population ( 2001 Population Estimates)	16,778	17,094	57,649	9,745	16,349	94,838	68,177
Net Taxable Tax Capacity	11,836,483	14,696,459	32,619,997	6,594,906	6,704,466	81,029,360	63,996,295
2000 Tax Levy (Payable 2001)	5,990,295	6,374,587	10,773,455	2,733,215	3,044,657	23,108,489	20,690,979
<b>REVENUES</b>							
Taxes	6,092,880	6,420,446	11,014,349	2,780,243	3,264,726	27,072,180	21,523,510
Special Assessments	420,532	733,363	449,289	202,751	696,776	4,467	371,709
Licenses and Permits	70,552	110,937	342,914	16,636	4,560	1,718,836	726,951
Intergovernmental Revenues							
Federal Grants							
Highways	9,500	---	---	128,957	120,000	117,763	528,050
Human Services	583,036	1,076,184	1,107,014	341,705	457,056	2,246,295	1,327,009
Disaster	65,043	2,392	10,388	---	83,869	36,773	12,401
All Other	184,972	156,533	1,482,914	54,972	361,604	882,801	629,508
Total Federal Grants	842,551	1,235,109	2,600,316	525,634	1,022,529	3,283,632	2,496,968
State Grants							
HACA	1,007,624	963,940	1,667,418	590,304	585,000	5,519,691	1,498,512
Manufactured Home HACA	4,043	6,203	28,346	2,529	25,367	50,518	29,436
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	52,987	65,640	42,377	31,708	2,541	12,161	6,327
Highways	4,024,614	4,028,169	2,663,250	4,930,913	2,952,741	4,705,254	2,161,129
Human Services	1,570,521	1,937,681	3,628,115	1,050,927	1,101,784	8,012,923	4,248,039
Criminal Justice Aid	85,692	85,511	318,174	45,945	88,668	455,939	290,325
PERA Aid	27,660	28,401	50,501	14,973	16,974	109,096	63,819
Police Aid	37,237	---	---	45,055	35,721	179,340	189,368
All Other	517,846	816,160	2,308,311	390,592	425,951	2,313,424	1,639,487
Total State Grants	7,328,224	7,931,705	10,706,492	7,102,946	5,234,747	21,434,550	10,126,442
Local Units Grants	---	---	5,608	---	---	970,926	32,011
<b>Total Intergovernmental Revenues</b>	<b>8,170,775</b>	<b>9,166,814</b>	<b>13,312,416</b>	<b>7,628,580</b>	<b>6,257,276</b>	<b>25,689,108</b>	<b>12,655,421</b>
Charges for Services	1,142,160	2,765,303	4,607,746	558,134	1,112,626	5,804,913	5,372,498
Fines and Forfeits	---	37,722	446,649	23,997	2,199	539,757	616,323
Interest Earnings	563,085	760,723	1,429,090	207,173	361,631	3,477,185	2,426,948
All Other Revenues	496,191	2,246,697	1,521,345	262,818	506,657	2,040,950	4,082,083
<b>Total Revenues</b>	<b>16,956,175</b>	<b>22,242,005</b>	<b>33,123,798</b>	<b>11,680,332</b>	<b>12,206,451</b>	<b>66,347,396</b>	<b>47,775,443</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	2,290,887	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>2,290,887</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
Other Sources	---	---	273,275	16,201	---	374,865	20,000
Transfers From - Enterprise Funds	---	---	---	---	---	219,391	1,175,524
- Governmental Funds	161,537	1,070,020	718,173	32,000	23,538	2,072,634	185,361
<b>Total Revenues and Other Sources</b>	<b>17,117,712</b>	<b>25,602,912</b>	<b>34,115,246</b>	<b>11,728,533</b>	<b>12,229,989</b>	<b>69,014,286</b>	<b>49,156,328</b>

**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 2001**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	1,953,992	4,242,209	5,145,142	1,215,081	1,344,814	17,146,170	9,044,869
	- Capital Outlay	---	---	---	---	---	585,482	---
	Total General Government	1,953,992	4,242,209	5,145,142	1,215,081	1,344,814	17,731,652	9,044,869
Public Safety	- Sheriff	1,257,429	1,177,421	2,688,294	660,146	857,351	3,035,258	3,454,063
	- Corrections	254,533	116,147	2,883,822	4,927	356,652	4,097,074	3,968,126
	- All Other	6,339	92,356	107,421	29,150	40,946	1,607,962	970,858
	- Capital Outlay	---	---	---	---	---	---	1,462,451
	Total Public Safety	1,518,301	1,385,924	5,679,537	694,223	1,254,949	8,740,294	9,855,498
Streets and Highways	- Administration	237,824	349,351	169,803	160,036	300,130	907,716	335,279
	- Maintenance	2,688,698	3,190,117	2,231,648	1,190,109	2,184,307	2,479,885	2,070,353
	- Construction	3,367,462	3,588,395	3,041,678	4,473,063	2,004,432	8,684,209	5,411,745
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	6,293,984	7,127,863	5,443,129	5,823,208	4,488,869	12,071,810	7,817,377
Sanitation	- Current Expenditures	249,346	412,880	1,738,947	347,647	1,064,957	---	727,769
	- Capital Outlay	---	753,831	---	---	---	---	---
	Total Sanitation	249,346	1,166,711	1,738,947	347,647	1,064,957	---	727,769
Human Services	- Income Maintenance	995,485	2,459,559	1,913,997	552,740	632,848	1,418,794	2,206,620
	- Social Services	3,053,384	3,864,034	6,588,778	1,676,198	1,928,430	11,784,633	8,384,811
	- All Other	---	---	---	---	21,942	1,312,335	563,376
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,048,869	6,323,593	8,502,775	2,228,938	2,583,220	14,515,762	11,154,807
Health	- Current Expenditures	1,044,994	1,114,047	2,253,815	65,957	---	1,351,675	1,270,569
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,044,994	1,114,047	2,253,815	65,957	---	1,351,675	1,270,569
Culture and Recreation	- Current Expenditures	85,131	89,224	355,853	97,755	70,939	1,574,558	919,062
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	131,514	182,022	218,834	367,417	127,066	563,547	722,628
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	216,645	271,246	574,687	465,172	198,005	2,138,105	1,641,690
Conservation of Natural Resources	- Current Expenditures	659,245	832,749	387,375	263,845	647,127	425,387	649,144
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	659,245	832,749	387,375	263,845	647,127	425,387	649,144
Economic Development	- Current Expenditures	27,461	---	1,364,829	2,900	25,800	1,639,277	126,499
	- Capital Outlay	---	---	11,718	---	---	---	---
	Total Economic Development	27,461	---	1,376,547	2,900	25,800	1,639,277	126,499
All Other	- Current Expenditures	4,816	187,671	---	---	129,493	---	872,148
	- Capital Outlay	---	54,249	902,845	---	---	2,247,231	---
	Total All Other	4,816	241,920	902,845	---	129,493	2,247,231	872,148
Debt Service	- Principal Paid on Bonds	---	340,000	140,000	---	---	660,000	155,000
	- Other Long-term Debt	---	---	363,000	---	69,230	610,916	---
	- Interest and Fiscal Charges	2,748	183,188	455,743	---	22,356	1,090,369	402,575
	Total Current Expenditures	12,650,191	18,309,787	28,048,558	6,633,908	9,732,802	49,344,271	36,286,174
	Total Capital Outlay	3,367,462	4,396,475	3,956,241	4,473,063	2,004,432	11,516,922	6,874,196
	Total Debt Service	2,748	523,188	958,743	---	91,586	2,361,285	557,575
	<b>Total Expenditures</b>	<b>16,020,401</b>	<b>23,229,450</b>	<b>32,963,542</b>	<b>11,106,971</b>	<b>11,828,820</b>	<b>63,222,478</b>	<b>43,717,945</b>
<b>Other Financing Uses</b>								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	117,785	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	161,537	1,070,020	718,173	32,000	23,538	2,072,634	185,361
	<b>Total Expenditures and Other Uses</b>	<b>16,181,938</b>	<b>24,299,470</b>	<b>33,681,715</b>	<b>11,138,971</b>	<b>11,852,358</b>	<b>65,412,897</b>	<b>43,903,306</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	4,137,077	2,317,699	8,062,500	2,222,751	3,802,817	17,083,505	8,838,547
	Special Revenue Fund Unreserved Fund Balance	6,550,470	8,086,707	10,235,897	3,909,246	4,121,988	21,449,141	10,224,085
	<b>Total</b>	<b>10,687,547</b>	<b>10,404,406</b>	<b>18,298,397</b>	<b>6,131,997</b>	<b>7,924,805</b>	<b>38,532,646</b>	<b>19,062,632</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		84.5%	56.8%	65.2%	92.4%	81.4%	78.1%	52.5%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population ( 2001 Population Estimates)	15,410	134,701	34,106	10,039	199,999	11,886	24,514
Net Taxable Tax Capacity	9,767,336	77,055,925	23,721,674	6,008,543	97,177,049	7,172,454	8,846,651
2000 Tax Levy (Payable 2001)	5,687,638	32,623,831	8,591,670	2,781,614	65,428,585	3,394,829	6,950,482
<b>REVENUES</b>							
Taxes	5,933,889	34,004,706	8,650,623	2,824,856	81,345,011	3,322,735	7,148,525
Special Assessments	715,254	255,197	242,324	193,918	---	476,750	52,476
Licenses and Permits	18,167	451,927	80,649	9,217	158,961	4,295	101,147
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,550,000	---	---	---	429,904	---
Human Services	454,071	4,098,014	979,781	296,421	9,140,598	327,004	982,422
Disaster	7,320	90,951	292,330	106,579	335,066	11,617	8,100
All Other	274,945	532,595	317,464	29,871	5,924,558	148,489	1,178,220
Total Federal Grants	736,336	6,271,560	1,589,575	432,871	15,400,222	917,014	2,168,742
State Grants							
HACA	1,096,093	4,448,116	1,309,022	1,027,497	10,637,274	936,166	1,584,653
Manufactured Home HACA	6,980	61,874	15,966	2,921	99,837	4,502	31,053
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	65,744	61,633	36,187	64,838	6,486,770	81,296	81,474
Highways	3,121,435	9,131,640	3,003,320	2,223,091	15,693,071	3,240,118	3,023,315
Human Services	1,461,330	10,149,996	3,723,212	1,254,141	35,742,639	1,463,689	3,153,677
Criminal Justice Aid	52,652	844,247	191,023	47,125	1,198,525	53,312	---
PERA Aid	25,384	145,954	49,359	18,442	394,317	36,367	---
Police Aid	33,372	203,507	67,085	---	519,402	25,616	---
All Other	1,088,570	4,351,904	912,165	344,897	5,509,219	317,775	802,243
Total State Grants	6,951,560	29,445,098	9,307,339	4,982,952	76,281,054	6,158,841	8,676,415
Local Units Grants	583,457	1,314,025	---	---	1,649,051	103,673	19,500
<b>Total Intergovernmental Revenues</b>	<b>8,271,353</b>	<b>37,030,683</b>	<b>10,896,914</b>	<b>5,415,823</b>	<b>93,330,327</b>	<b>7,179,528</b>	<b>10,864,657</b>
Charges for Services	1,040,058	3,600,382	2,180,069	374,851	8,320,094	918,780	2,203,846
Fines and Forfeits	197,447	277,192	199,627	---	1,770,230	---	2,116
Interest Earnings	537,940	1,748,471	1,402,530	442,727	4,403,285	358,870	370,426
All Other Revenues	722,010	3,110,460	1,311,491	513,663	10,933,481	780,579	1,037,596
<b>Total Revenues</b>	<b>17,436,118</b>	<b>80,479,018</b>	<b>24,964,227</b>	<b>9,775,055</b>	<b>200,261,389</b>	<b>13,041,537</b>	<b>21,780,789</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	4,332,377	---	2,507,183	---	14,270,000	---	---
Other Long-term Debt	---	---	---	---	273,875	---	---
<b>Total Borrowing</b>	<b>4,332,377</b>	<b>---</b>	<b>2,507,183</b>	<b>---</b>	<b>14,543,875</b>	<b>---</b>	<b>---</b>
Other Sources	---	52,013	---	---	---	17,000	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	631,818	2,128,072	---	84,175	3,086,055	---	306,766
<b>Total Revenues and Other Sources</b>	<b>22,400,313</b>	<b>82,659,103</b>	<b>27,471,410</b>	<b>9,859,230</b>	<b>217,891,319</b>	<b>13,058,537</b>	<b>22,087,555</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	- Current Expenditures	2,405,813	11,512,938	4,430,560	1,267,457	26,253,209	1,376,909	2,646,600
	- Capital Outlay	1,245,393	---	---	---	2,544,573	---	---
	<b>Total General Government</b>	<b>3,651,206</b>	<b>11,512,938</b>	<b>4,430,560</b>	<b>1,267,457</b>	<b>28,797,782</b>	<b>1,376,909</b>	<b>2,646,600</b>
Public Safety	- Sheriff	1,241,626	4,738,553	3,026,925	639,126	9,133,282	1,164,175	1,294,413
	- Corrections	257,965	4,422,482	455,413	57,686	14,736,090	48,621	720,326
	- All Other	41,661	3,439,867	105,159	21,203	6,013,464	2,079	13,939
	- Capital Outlay	---	---	1,218,545	---	2,422,894	---	---
	<b>Total Public Safety</b>	<b>1,541,252</b>	<b>12,600,902</b>	<b>4,806,042</b>	<b>718,015</b>	<b>32,305,730</b>	<b>1,214,875</b>	<b>2,028,678</b>
Streets and Highways	- Administration	156,610	563,652	215,459	230,843	5,610,841	156,035	256,900
	- Maintenance	2,060,660	4,392,923	1,923,068	1,621,624	21,990,657	2,179,093	2,631,230
	- Construction	2,507,502	11,028,945	2,556,345	1,586,154	14,090,927	2,863,520	3,015,209
	- Other Capital Outlay	50,185	---	---	---	5,070,086	---	---
	<b>Total Streets and Highways</b>	<b>4,774,957</b>	<b>15,985,520</b>	<b>4,694,872</b>	<b>3,438,621</b>	<b>46,762,511</b>	<b>5,198,648</b>	<b>5,903,339</b>
Sanitation	- Current Expenditures	183,985	258,885	674,513	124,997	5,116	725,268	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>183,985</b>	<b>258,885</b>	<b>674,513</b>	<b>124,997</b>	<b>5,116</b>	<b>725,268</b>	<b>---</b>
Human Services	- Income Maintenance	570,918	---	1,464,175	398,937	10,791,409	722,016	2,795,254
	- Social Services	2,755,626	---	5,715,988	2,392,693	50,064,391	2,795,957	5,336,637
	- All Other	73,138	27,943,134	---	---	8,062,846	---	146,595
	- Capital Outlay	---	---	---	---	11,603	---	---
	<b>Total Human Services</b>	<b>3,399,682</b>	<b>27,943,134</b>	<b>7,180,163</b>	<b>2,791,630</b>	<b>68,930,249</b>	<b>3,517,973</b>	<b>8,278,486</b>
Health	- Current Expenditures	1,129,417	1,828,133	912,371	102,101	6,490,938	282,046	1,613,764
	- Capital Outlay	---	---	---	---	6,934	---	---
	<b>Total Health</b>	<b>1,129,417</b>	<b>1,828,133</b>	<b>912,371</b>	<b>102,101</b>	<b>6,497,872</b>	<b>282,046</b>	<b>1,613,764</b>
Culture and Recreation	- Current Expenditures	239,363	1,543,467	---	46,025	402,167	65,250	245,612
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	55,130	1,213,380	89,535	78,180	851,643	65,866	106,873
	- Capital Outlay	---	---	---	---	124,180	---	---
	<b>Total Culture and Recreation</b>	<b>294,493</b>	<b>2,756,847</b>	<b>89,535</b>	<b>124,205</b>	<b>1,377,990</b>	<b>131,116</b>	<b>352,485</b>
Conservation of Natural Resources	- Current Expenditures	738,082	1,566,897	623,635	439,594	7,064,250	444,867	463,873
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>738,082</b>	<b>1,566,897</b>	<b>623,635</b>	<b>439,594</b>	<b>7,064,250</b>	<b>444,867</b>	<b>463,873</b>
Economic Development	- Current Expenditures	354,001	300,931	---	99,406	4,672,426	181,436	55,710
	- Capital Outlay	---	321,266	---	---	---	---	---
	<b>Total Economic Development</b>	<b>354,001</b>	<b>622,197</b>	<b>---</b>	<b>99,406</b>	<b>4,672,426</b>	<b>181,436</b>	<b>55,710</b>
All Other	- Current Expenditures	148,688	---	1,020,304	109,205	---	515,612	137,700
	- Capital Outlay	---	---	210,381	217,631	---	---	---
	<b>Total All Other</b>	<b>148,688</b>	<b>---</b>	<b>1,230,685</b>	<b>326,836</b>	<b>---</b>	<b>515,612</b>	<b>137,700</b>
Debt Service	- Principal Paid on Bonds	150,000	1,210,000	210,000	---	775,000	290,000	35,000
	- Other Long-term Debt	330,000	1,548,994	400,000	6,702	2,487,998	15,981	108,844
	- Interest and Fiscal Charges	235,845	1,208,720	880,619	1,496	1,475,630	96,811	54,817
	<i>Total Current Expenditures</i>	<i>12,412,683</i>	<i>63,725,242</i>	<i>20,657,105</i>	<i>7,629,077</i>	<i>172,142,729</i>	<i>10,725,230</i>	<i>18,465,426</i>
	<i>Total Capital Outlay</i>	<i>3,803,080</i>	<i>11,350,211</i>	<i>3,985,271</i>	<i>1,803,785</i>	<i>24,271,197</i>	<i>2,863,520</i>	<i>3,015,209</i>
	<i>Total Debt Service</i>	<i>715,845</i>	<i>3,967,714</i>	<i>1,490,619</i>	<i>8,198</i>	<i>4,738,628</i>	<i>402,792</i>	<i>198,661</i>
	<b>Total Expenditures</b>	<b>16,931,608</b>	<b>79,043,167</b>	<b>26,132,995</b>	<b>9,441,060</b>	<b>201,152,554</b>	<b>13,991,542</b>	<b>21,679,296</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	151,864	---	72,305	91,985	31,111	---
	- Governmental Funds	631,818	2,128,072	---	84,175	3,086,055	---	306,766
	<b>Total Expenditures and Other Uses</b>	<b>17,563,426</b>	<b>81,323,103</b>	<b>26,132,995</b>	<b>9,597,540</b>	<b>204,330,594</b>	<b>14,022,653</b>	<b>21,986,062</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		3,770,468	6,455,220	6,402,225	2,999,706	26,566,261	2,124,713	1,867,914
Special Revenue Fund Unreserved Fund Balance		4,809,536	6,832,520	1,716,740	3,907,580	29,782,861	2,806,132	5,099,593
<b>Total</b>		<b>8,580,004</b>	<b>13,287,740</b>	<b>8,118,965</b>	<b>6,907,286</b>	<b>56,349,122</b>	<b>4,930,845</b>	<b>6,967,507</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		69.1%	20.9%	39.3%	90.5%	32.7%	46.0%	37.7%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population ( 2001 Population Estimates)	4,048	21,725	13,730	19,554	206,027	11,844	7,081
Net Taxable Tax Capacity	4,205,204	11,607,757	4,827,443	12,010,615	198,100,342	7,127,894	6,626,031
2000 Tax Levy (Payable 2001)	1,854,297	6,016,157	4,181,118	5,859,442	45,367,441	4,508,047	2,837,009
<b>REVENUES</b>							
Taxes	1,877,775	6,266,903	4,263,113	5,869,024	58,110,472	4,544,740	2,867,985
Special Assessments	12,573	---	258,561	273,682	---	207,545	211,656
Licenses and Permits	3,957	162,726	30,256	19,130	2,414,594	17,260	4,860
Intergovernmental Revenues							
Federal Grants							
Highways	919,576	---	225,121	74,686	1,096,550	1,132,918	---
Human Services	220,083	535,061	685,954	678,994	3,971,640	447,022	238,788
Disaster	408,257	9,835	4,000	5,054	45,790	4,000	441,187
All Other	7,368	1,402,155	229,079	44,457	5,876,844	157,045	72,627
Total Federal Grants	1,555,284	1,947,051	1,144,154	803,191	10,990,824	1,740,985	752,602
State Grants							
HACA	578,409	1,104,589	346,667	1,403,337	8,864,243	802,795	934,941
Manufactured Home HACA	1,295	---	15,616	10,187	61,974	5,657	6,800
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	21,455	38,348	62,276	18,541	608	5,335	19,618
Highways	1,360,631	4,392,630	2,515,443	3,591,467	4,334,939	2,339,035	1,870,149
Human Services	601,573	1,388,369	2,365,182	2,002,380	12,774,951	1,830,894	777,434
Criminal Justice Aid	17,624	95,185	---	97,269	1,064,079	62,283	40,910
PERA Aid	16,482	22,637	---	25,777	209,159	19,906	14,877
Police Aid	---	---	---	50,456	419,803	32,229	22,608
All Other	277,037	814,516	602,924	745,013	5,365,408	796,908	724,030
Total State Grants	2,874,506	7,856,274	5,908,108	7,944,427	33,195,677	5,895,042	4,411,367
Local Units Grants	---	---	45,359	5,050	1,852,119	---	---
<b>Total Intergovernmental Revenues</b>	<b>4,429,790</b>	<b>9,803,325</b>	<b>7,097,621</b>	<b>8,752,668</b>	<b>46,038,620</b>	<b>7,636,027</b>	<b>5,163,969</b>
Charges for Services	375,754	1,121,937	1,386,171	967,547	9,597,164	1,010,056	888,086
Fines and Forfeits	---	70,576	---	118,827	1,246,743	29,739	800
Interest Earnings	149,643	449,784	194,712	671,101	3,011,950	345,513	341,053
All Other Revenues	502,189	765,787	396,672	455,067	8,425,648	606,425	363,182
<b>Total Revenues</b>	<b>7,351,681</b>	<b>18,641,038</b>	<b>13,627,106</b>	<b>17,127,046</b>	<b>128,845,191</b>	<b>14,397,305</b>	<b>9,841,591</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	2,000	---	---	14,549,147	---	---
Other Long-term Debt	49,407	---	102,750	---	---	174,806	---
<b>Total Borrowing</b>	<b>49,407</b>	<b>2,000</b>	<b>102,750</b>	<b>---</b>	<b>14,549,147</b>	<b>174,806</b>	<b>---</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	914,000	---	---
- Governmental Funds	---	203,566	184,047	105,000	1,541,320	645,809	---
<b>Total Revenues and Other Sources</b>	<b>7,401,088</b>	<b>18,846,604</b>	<b>13,913,903</b>	<b>17,232,046</b>	<b>145,849,658</b>	<b>15,217,920</b>	<b>9,841,591</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	888,736	2,531,261	1,349,663	2,949,200	26,114,411	1,779,956	1,121,381
	- Capital Outlay	---	26,750	---	---	370,769	---	---
	<b>Total General Government</b>	<b>888,736</b>	<b>2,558,011</b>	<b>1,349,663</b>	<b>2,949,200</b>	<b>26,485,180</b>	<b>1,779,956</b>	<b>1,121,381</b>
Public Safety	- Sheriff	366,872	1,355,703	989,734	1,694,685	17,502,655	887,099	703,663
	- Corrections	108,861	1,070,485	186,326	325,687	7,338,456	457,097	41,153
	- All Other	9,853	76,411	16,238	49,020	---	21,475	14,986
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Public Safety</b>	<b>485,586</b>	<b>2,502,599</b>	<b>1,192,298</b>	<b>2,069,392</b>	<b>24,841,111</b>	<b>1,365,671</b>	<b>759,802</b>
Streets and Highways	- Administration	293,288	310,276	247,568	250,117	791,874	300,253	257,062
	- Maintenance	2,525,245	1,612,251	1,112,062	1,478,941	4,327,935	2,337,451	2,400,482
	- Construction	1,502,759	4,333,609	2,349,261	2,853,514	5,252,509	1,903,564	1,383,470
	- Other Capital Outlay	---	---	---	---	---	---	---
	<b>Total Streets and Highways</b>	<b>4,321,292</b>	<b>6,256,136</b>	<b>3,708,891</b>	<b>4,582,572</b>	<b>10,372,318</b>	<b>4,541,268</b>	<b>4,041,014</b>
Sanitation	- Current Expenditures	44,234	15,827	607,890	591,663	---	184,957	234,631
	- Capital Outlay	---	1,076,962	---	---	---	---	---
	<b>Total Sanitation</b>	<b>44,234</b>	<b>1,092,789</b>	<b>607,890</b>	<b>591,663</b>	<b>---</b>	<b>184,957</b>	<b>234,631</b>
Human Services	- Income Maintenance	447,563	697,314	1,031,229	975,122	11,738,151	845,449	516,592
	- Social Services	994,431	2,790,142	3,633,239	3,344,360	18,311,021	2,920,871	1,616,445
	- All Other	---	26,500	---	---	2,340,607	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>1,441,994</b>	<b>3,513,956</b>	<b>4,664,468</b>	<b>4,319,482</b>	<b>32,389,779</b>	<b>3,766,320</b>	<b>2,133,037</b>
Health	- Current Expenditures	120,906	1,119,663	1,113,087	417,649	10,437,739	363,607	652,417
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>120,906</b>	<b>1,119,663</b>	<b>1,113,087</b>	<b>417,649</b>	<b>10,437,739</b>	<b>363,607</b>	<b>652,417</b>
Culture and Recreation	- Current Expenditures	26,693	117,918	36,763	226,623	4,260,383	433,639	36,836
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	26,438	208,881	50,498	165,105	1,864,611	37,175	10,900
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>53,131</b>	<b>326,799</b>	<b>87,261</b>	<b>391,728</b>	<b>6,124,994</b>	<b>470,814</b>	<b>47,736</b>
Conservation of Natural Resources	- Current Expenditures	247,185	315,215	373,665	352,841	842,224	636,377	474,892
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>247,185</b>	<b>315,215</b>	<b>373,665</b>	<b>352,841</b>	<b>842,224</b>	<b>636,377</b>	<b>474,892</b>
Economic Development	- Current Expenditures	11,998	83,085	---	27,140	4,173,321	102,468	22,816
	- Capital Outlay	---	---	---	---	1,136,548	---	---
	<b>Total Economic Development</b>	<b>11,998</b>	<b>83,085</b>	<b>---</b>	<b>27,140</b>	<b>5,309,869</b>	<b>102,468</b>	<b>22,816</b>
All Other	- Current Expenditures	27,583	284,393	550,012	64,104	---	263,864	162,549
	- Capital Outlay	---	---	28,701	761,089	5,457,166	1,510,339	393,680
	<b>Total All Other</b>	<b>27,583</b>	<b>284,393</b>	<b>578,713</b>	<b>825,193</b>	<b>5,457,166</b>	<b>1,774,203</b>	<b>556,229</b>
Debt Service	- Principal Paid on Bonds	25,000	---	---	415,000	17,919,393	---	20,000
	- Other Long-term Debt	26,910	118,219	48,000	17,485	2,945,116	152,500	156,662
	- Interest and Fiscal Charges	21,305	50,853	---	312,501	3,544,690	182,351	13,868
	<i>Total Current Expenditures</i>	<i>6,139,886</i>	<i>12,615,325</i>	<i>11,297,974</i>	<i>12,912,257</i>	<i>110,043,388</i>	<i>11,571,738</i>	<i>8,266,805</i>
	<i>Total Capital Outlay</i>	<i>1,502,759</i>	<i>5,437,321</i>	<i>2,377,962</i>	<i>3,614,603</i>	<i>12,216,992</i>	<i>3,413,903</i>	<i>1,777,150</i>
	<i>Total Debt Service</i>	<i>73,215</i>	<i>169,072</i>	<i>48,000</i>	<i>744,986</i>	<i>24,409,199</i>	<i>334,851</i>	<i>190,530</i>
	<b>Total Expenditures</b>	<b>7,715,860</b>	<b>18,221,718</b>	<b>13,723,936</b>	<b>17,271,846</b>	<b>146,669,579</b>	<b>15,320,492</b>	<b>10,234,485</b>
<b>Other Financing Uses</b>								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	54,387	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	203,566	184,047	105,000	1,541,320	645,809	---
	<b>Total Expenditures and Other Uses</b>	<b>7,770,247</b>	<b>18,425,284</b>	<b>13,907,983</b>	<b>17,376,846</b>	<b>148,210,899</b>	<b>15,966,301</b>	<b>10,234,485</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	1,028,662	3,303,513	1,746,437	3,448,576	20,006,037	2,027,843	4,798,541
	Special Revenue Fund Unreserved Fund Balance	1,411,351	3,870,709	1,823,964	6,354,859	11,714,686	3,213,978	1,396,027
	<b>Total</b>	<b>2,440,013</b>	<b>7,174,222</b>	<b>3,570,401</b>	<b>9,803,435</b>	<b>31,720,723</b>	<b>5,241,821</b>	<b>6,194,568</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		<i>39.7%</i>	<i>56.9%</i>	<i>31.6%</i>	<i>75.9%</i>	<i>28.8%</i>	<i>45.3%</i>	<i>74.9%</i>



**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 2001**

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population ( 2001 Population Estimates)	50,029	94,496	11,016	4,977,976
Net Taxable Tax Capacity	26,686,542	68,635,494	6,838,930	3,986,582,963
2000 Tax Levy (Payable 2001)	10,637,811	21,520,427	5,148,616	1,450,851,074
<b>REVENUES</b>				
Taxes	10,891,898	22,146,273	5,150,147	1,624,230,440
Special Assessments	---	547,658	154,516	28,009,005
Licenses and Permits	138,944	691,192	20,065	20,956,192
Intergovernmental Revenues				
Federal Grants				
Highways	---	---	747,719	54,184,861
Human Services	1,345,128	2,956,752	348,697	258,103,318
Disaster	12,929	39,979	64,304	6,256,931
All Other	1,202,580	102,921	47,033	113,227,665
Total Federal Grants	2,560,637	3,099,652	1,207,753	431,772,775
State Grants				
HACA	1,858,414	2,564,763	1,075,925	208,716,319
Manufactured Home HACA	---	91,055	4,555	2,020,058
Local Performance Aid	---	---	---	---
Attached Machinery Aid	---	---	---	2,381,796
Disparity Reduction Aid	77,971	6,843	50,038	13,876,518
Highways	4,793,667	6,251,609	3,192,574	382,038,692
Human Services	5,486,268	6,838,931	1,123,952	501,358,459
Criminal Justice Aid	268,960	458,116	41,089	20,424,463
PERA Aid	54,309	81,912	15,547	4,951,470
Police Aid	---	370,907	28,880	6,737,099
All Other	1,433,405	3,213,258	284,560	217,742,319
Total State Grants	13,972,994	19,877,394	5,817,120	1,360,247,193
Local Units Grants	18,500	351,300	87,294	48,674,200
<b>Total Intergovernmental Revenues</b>	<b>16,552,131</b>	<b>23,328,346</b>	<b>7,112,167</b>	<b>1,840,694,168</b>
Charges for Services	4,520,139	6,449,376	187,256	412,807,139
Fines and Forfeits	326,561	744,342	750	20,636,547
Interest Earnings	709,079	1,038,758	567,618	149,327,806
All Other Revenues	1,587,637	1,340,556	278,796	217,155,999
<b>Total Revenues</b>	<b>34,726,389</b>	<b>56,286,501</b>	<b>13,471,315</b>	<b>4,313,817,296</b>
<b>Other Financing Sources</b>				
Borrowing				
Bonds Issued	5,000,000	2,294,100	---	294,231,894
Other Long-term Debt	---	317,500	12,202	19,632,245
<b>Total Borrowing</b>	<b>5,000,000</b>	<b>2,611,600</b>	<b>12,202</b>	<b>313,864,139</b>
Other Sources	---	9,000	50	1,339,187
Transfers From - Enterprise Funds	---	---	---	6,374,722
- Governmental Funds	---	468,941	547,249	135,226,754
<b>Total Revenues and Other Sources</b>	<b>39,726,389</b>	<b>59,376,042</b>	<b>14,030,816</b>	<b>4,770,622,098</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 2001**

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	6,338,401	8,800,265	1,170,926	671,806,979
	- Capital Outlay	---	---	---	79,075,602
	Total General Government	6,338,401	8,800,265	1,170,926	750,882,581
Public Safety	- Sheriff	2,227,265	7,909,814	560,780	275,538,852
	- Corrections	1,522,074	4,601,693	712,609	307,690,619
	- All Other	47,364	219,437	68,218	26,154,594
	- Capital Outlay	---	---	3,121,914	54,174,324
	Total Public Safety	3,796,703	12,730,944	4,463,521	663,558,389
Streets and Highways	- Administration	350,204	519,369	165,302	36,266,550
	- Maintenance	2,132,064	4,220,471	1,612,791	261,127,831
	- Construction	5,303,655	4,576,453	4,220,796	420,439,705
	- Other Capital Outlay	---	---	---	10,280,451
	Total Streets and Highways	7,785,923	9,316,293	5,998,889	728,114,537
Sanitation	- Current Expenditures	887,495	443,132	105,864	66,839,586
	- Capital Outlay	---	1,548,765	---	10,096,856
	Total Sanitation	887,495	1,991,897	105,864	76,936,442
Human Services	- Income Maintenance	2,187,996	2,943,977	690,438	443,354,684
	- Social Services	7,306,097	11,821,637	2,288,660	916,409,540
	- All Other	---	---	---	56,991,724
	- Capital Outlay	---	---	---	7,027,604
	Total Human Services	9,494,093	14,765,614	2,979,098	1,423,783,552
Health	- Current Expenditures	2,443,868	2,166,036	115,232	193,762,575
	- Capital Outlay	---	---	---	6,348,396
	Total Health	2,443,868	2,166,036	115,232	200,110,971
Culture and Recreation	- Current Expenditures	251,725	1,149,841	48,172	74,965,319
	- Capital Outlay	---	---	---	10,035,763
Parks and Recreation	- Current Expenditures	172,247	1,977,567	92,793	43,848,450
	- Capital Outlay	---	---	---	4,715,222
	Total Culture and Recreation	423,972	3,127,408	140,965	133,564,754
Conservation of Natural Resources	- Current Expenditures	801,914	800,991	500,222	67,638,147
	- Capital Outlay	---	---	---	45,604
	Total Conservation of Natural Resources	801,914	800,991	500,222	67,683,751
Economic Development	- Current Expenditures	87,666	134,800	289,509	89,228,078
	- Capital Outlay	---	---	---	9,683,091
	Total Economic Development	87,666	134,800	289,509	98,911,169
All Other	- Current Expenditures	350,143	669,151	85,503	23,955,113
	- Capital Outlay	2,031,217	392,219	---	18,757,110
	Total All Other	2,381,360	1,061,370	85,503	42,712,223
Debt Service	- Principal Paid on Bonds	15,000	1,025,000	950,000	100,469,348
	- Other Long-term Debt	44,571	---	46,060	19,033,494
	- Interest and Fiscal Charges	68,001	837,192	209,378	54,553,523
	Total Current Expenditures	27,106,523	48,378,181	8,507,019	3,555,578,641
	Total Capital Outlay	7,334,872	6,517,437	7,342,710	630,679,728
	Total Debt Service	127,572	1,862,192	1,205,438	174,056,365
	<b>Total Expenditures</b>	<b>34,568,967</b>	<b>56,757,810</b>	<b>17,055,167</b>	<b>4,360,314,734</b>
	<b>Other Financing Uses</b>				
	Debt Redemption - Refunded Bonds	---	---	---	3,060,607
	Other Uses	---	---	---	17,505
	Transfers To - Enterprise Funds	---	---	---	8,356,480
	- Governmental Funds	---	468,941	547,249	135,226,754
	<b>Total Expenditures and Other Uses</b>	<b>34,568,967</b>	<b>57,226,751</b>	<b>17,602,416</b>	<b>4,506,976,080</b>
<b>Unreserved Fund Balance</b>					
	General Fund Unreserved Fund Balance	6,208,996	9,219,537	2,441,273	777,442,805
	Special Revenue Fund Unreserved Fund Balance	9,278,499	4,121,866	6,206,239	808,960,899
	<b>Total</b>	<b>15,487,495</b>	<b>13,341,403</b>	<b>8,647,512</b>	<b>1,586,403,704</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		57.1%	27.6%	101.7%	44.6%